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FINANCIAL REPORT

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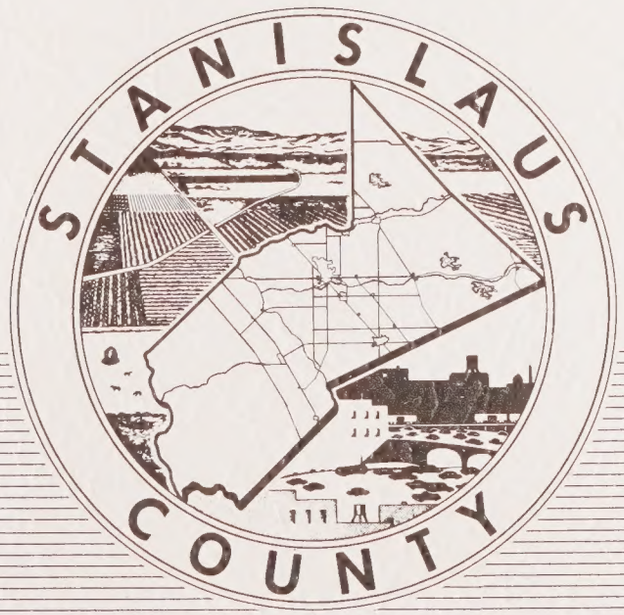
For the fiscal year ended June 30, 1983



STANISLAUS COUNTY

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COMPILED UNDER THE SUPERVISION OF

JACK E. NEWELL
County Auditor-Controller

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FINANCIAL REPORT

COUNTY OF STANISLAUS, CALIFORNIA

Compiled Under the Supervision of

JACK E. NEWELL
County Auditor-Controller
and
WALLACE G. MORROW
Assistant Auditor-Controller
by
KENNETH GREEN
Principal Accountant

FOR THE FISCAL YEAR ENDED

JUNE 30, 1983

OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353-0770

(209) 571-6398

JACK E. NEWELL, AUDITOR-CONTROLLER
WALLACE G. MORROW, ASSISTANT

November 10, 1983

Honorable Board of Supervisors
County of Stanislaus
1100 H Street, Second Floor
Modesto, CA 95354

Gentlemen:

The annual Financial Report of the County of Stanislaus, State of California, for the fiscal year July 1, 1982 through June 30, 1983, is compiled and submitted in accordance with the provisions of Section 25253 of the Government Code.

REPORT CONTENTS

In addition to this introductory section, there are financial and statistical sections.

The financial section is divided into parts (exhibits) which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special district funds, and school funds. Each part, where applicable, consists of the following:

Balance sheet of its funds;

Statement of changes in fund balances/retained earnings;

Reconciliation of cash balances;

Statement of revenues and expenditures; and

Explanatory notes where appropriate

The first exhibit is a general purpose financial statement based on Statement I. Statement I of Governmental Accounting and Financial Reporting Principles is from the National Council on Government Accounting (NCGA). The accounting industry accepts the Statement as the reporting model for GAAP (generally accepted accounting principles).

The second financial exhibit is the Treasurer's accountability for cash in the County Treasury.

The third part is the Auditor's exhibits which reflect the County ledgers maintained in a legal/compliance manner.

Extensive notes balance all exhibits to each other and to the County ledgers.

Bonded indebtedness, showing the obligations of general county, schools, and special districts, plus general statistical data, complete the information sections.

ACCOUNTING RESPONSIBILITY

The Auditor-Controller, an elected official, is the chief accounting officer of the County. He is responsible for the maintenance of accounting records and the preparation of financial reports for the County. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

Though the accounting system is maintained on a legal compliance basis, sufficient additional records are maintained to permit GAAP base reporting.

The Auditor's Office maintains accounting controls for department adherence to budgetary restraints, safeguarding of assets, and reliability of the financial records.

ACCOUNTING POLICY

The modified accrual basis of accounting is maintained for the County operating and special revenue funds,

and special district funds under the control of the Board of Supervisors. Revenue, when measurable, is recognized in the accounting period that it becomes available to finance the liabilities of that period. Expenditures, when measurable, are recognized in the accounting period in which the liability is incurred, except for unmatured interest on long-term indebtedness which is recorded when paid.

An accrual basis of accounting is maintained for the internal service funds, nonexpendable trusts, and the employees retirement trust fund.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

We believe our methods of financial accounting and reporting are practical and cost effective, and conform to generally accepted accounting principles as outlined in Statement I on Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, subject to legal provisions.

SELF-INSURANCE

The County has four self-insurance programs covering the risk areas of workers' compensation, general liability, unemployment, and health.

Excess insurance is purchased as deemed prudent in the particular risk area involved. Information on current reserves and contingent liability is included in Auditor's Exhibit III.

CONCLUSION

In my opinion, this report presents fairly the financial position of the County of Stanislaus at June 30, 1983, and the results of its operations and changes in its financial position for the year then ended. This is in conformity with generally accepted governmental accounting principles, and requirements of the

State Controller's Office, applied on a basis consistent with that of the preceding year.

Very truly yours,

Jack E. Newell

JACK E. NEWELL
AUDITOR-CONTROLLER

JEN:da

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DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1	Dan Terry
Supervisor, District No. 2	Rolland C. Starn
Supervisor, District No. 3	Nick W. Blom
Supervisor, District No. 4	Raymond C. Simon
Supervisor, District No. 5	Sal Cannella
Auditor-Controller	Jack E. Newell
Assessor	David W. Triplett
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	David Wurm
District Attorney.	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Eugene Azevedo
Judge, Superior Court Department No. 3	Gerald V. Underwood
Judge, Superior Court Department No. 4	Charles V. Stone
Judge, Superior Court Department No. 5	Hugh Rose III
Judge, Superior Court Department No. 6	Norman S. Reid
Judge, Superior Court Department No. 7	Edward C. Lacy, Jr.
Judge, Superior Court Department No. 8	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department A	Carson N. Taylor
Judge, Stanislaus County Municipal Court, Department B	Charles E. Aguilar
Judge, Stanislaus County Municipal Court, Department C	David Vander Wall
Judge, Stanislaus County Municipal Court, Department D	Terry Cole
Judge, Stanislaus County Municipal Court, Department E	James Barakatt
Judge, Stanislaus County Municipal Court, Department F	Glenn A. Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department G	J. Augustus Accurso
Superintendent of Schools	John B. Allard
State Senator - 13th District	John R. Garamendi
State Senator - 14th District	Ken Maddy
Assemblyman - 26th District	Patrick Johnston
Assemblyman - 27th District	Gary A. Condit

APPOINTIVE OFFICERS

Chief Administrative Officer	Gardner L. Hutchins
Agriculture Commissioner & Sealer of Weights & Measures	Hugh Sinclair
Area Agency on Aging Director	Roxanne Killian
CETA Director	Gerald L. Kunishige
Chief Building Official	Michael Hood
Communications Director	Dave Richards
Consumer Affairs Coordinator	Claudia Leong
Cooperative Extension & Farm Advisor	Paul D. La Vine
Counsel	Gilbert W. Boyne
Data Processing Director	Dennis Louis
Emergency Services Director	James Martin
Environmental Resources Director	Gordon Dewers
Fire Services Director	Russ Richards
Hospital Administrator	Phillipp Wessels
Librarian	Judy West
Mental Health Director	Dr. Larry Poaster
Parks & Facilities Director	William Tiernan
Personnel Director	Philip A. Rosenberg
Planning and Community Development Director	Harter Bruch
Probation Officer	Dale Graver
Public Defender	Dallas Cole
Public Health Director	Kem Kelly, M.D.
Public Works Director	Harold Callahan
Purchasing Agent	Richard Lang
Veteran's Services Officer	Frank Machado
Welfare Director	Gene Medlin

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California

Population:

Cities	Prior Year Population*	Current Year Population*
Ceres	14,707	15,371
Hughson	3,012	3,094
Modesto	115,025	117,739
Newman	3,128	3,336
Oakdale	8,914	9,094
Patterson	4,387	4,383
Riverbank	5,965	6,236
Turlock	28,780	30,399
Waterford	2,869	2,940
Total Incorporated	186,787	192,592
Unincorporated	92,351	93,772
Total County	279,138	286,364

Number of County Employees:

	June 1979	June 1980	June 30, 1981	June 30, 1982	June 30, 1983
Regular	2,164	2,407	2,549	2,530	2,451
CETA	318	164	86	0	0
Part Time	336	382	395	406	427
Total	2,818	2,953	3,030	2,936	2,878

Ratio (Employees to County Population):

1 - 89	1 - 86	1 - 90	1 - 95	1 - 99

*As of January 1

GENERAL PURPOSE FINANCIAL STATEMENTS

Fox & Company

Certified Public Accountants

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

To the Honorable Grand Jury
and Board of Supervisors
County of Stanislaus
Modesto, California

We have examined the combined financial statements of the County of Stanislaus at June 30, 1983, and for the year then ended appearing on pages 2 through 15. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1, the combined financial statements designated above do not include the financial statements of the Scenic General Hospital Fund which is under the control of the Board of Supervisors acting as Board of Trustees, and schools, districts, trusts and other agencies which are not governed by the Board of Supervisors.

In our opinion, except that the omission of the financial statements described in the first preceding paragraph results in an incomplete presentation, the combined financial statements designated in the second preceding paragraph present fairly the financial position of the County of Stanislaus at June 30, 1983, and the results of its operations and changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after restatement for the change, with which we concur, in the method of accounting for compensated absences as described in Note 6 to the financial statements.

Modesto, California
November 2, 1983

Fox & Company

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
Assets				
Cash in Treasury	$ 3,712,366.85	$2,417,048.22	$3,199,178.16	$ 515.14
Imprest Cash	107,705.00	15.00		
Receivables (Net of Allowances for Uncollectibles):				
Taxes	1,195,691.00			
Accounts	9,601,780.66	5,892,701.58	90,047.77	
Due From Other Funds	55,000.00	45,288.24		
Inventory of Supplies, at Cost		538,662.47		
Deposits With Others		484,200.00		
Land				
Accumulated Amortization				
Structures and Improvements				
Accumulated Depreciation				
Equipment				
Accumulated Depreciation				
Amount to be Provided for Retirement of Long-Term Debt				
Total Assets	$14,672,543.51	$9,377,915.51	$3,289,225.93	$ 515.14
Liabilities and Equity				
Liabilities:				
Accounts Payable	$ 612,486.77	$ 581,073.55	$ 170,458.64	$
Salaries and Benefits Payable	3,254,645.93	173,310.63		
Self Insurance Liability				
Due to Other Funds				45,288.24
Liability for Compensated Absences	212,427.00	24,129.00		
Total Liabilities	$ 4,079,559.70	$ 778,513.18	$ 170,458.64	$ 45,288.24

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise Landfills	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$386,980.11	$6,117,420.21	$22,955,327.43	$	$	$ 38,788,836.12
200.00		55.00			107,975.00
					1,195,691.00
94,135.43	213,842.70				15,892,508.14
					100,288.24
	408,255.02	15,358.79			962,276.28
	156,600.00				640,800.00
362,710.90			4,040,971.60		4,403,682.50
(317,478.66)					(317,478.66)
188,854.90	139,316.29		30,479,147.14		30,807,318.33
(183,438.05)	(27,155.45)				(210,593.50)
11,149.48	3,716,871.76	570,206.61	5,304,539.30		9,602,767.15
(10,035.33)	(1,769,158.39)	(78,190.11)			(1,857,383.83)
				5,716,970.00	5,716,970.00
233,078.78	$8,955,992.14	$23,462,757.72	$39,824,658.04	$5,716,970.00	$105,833,656.77
$ 62,286.13	222,948.49	$ 52,700.08	$	$	$ 1,701,953.66
21,541.29	163,900.58				3,613,398.43
	4,084,832.22				4,084,832.22
					45,288.24
52,231.21	198,500.78			5,716,970.00	6,204,257.99
$136,058.63	$4,670,182.07	$ 52,700.08	$ 0.00	$5,716,970.00	$ 15,649,730.54

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1983

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
Fund Equity:				
Contributed Capital	$	$	$	$
Investments in General Fixed Assets				
Retained Earnings (Deficit):				
Reserved				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	262,437.64	446,430.43	643,678.73	
Reserved for Inventory Supplies		538,662.47		
Reserved for Imprest Cash	107,705.00	15.00		
Reserved for Due From Other Funds	55,000.00	45,288.24		
Reserved--General		78,521.47		
Reserved for Deposit With Others		484,200.00		
Unreserved:				
Designated for Subsequent Years' Expenditures	722,818.15	4,731,205.76	2,504,837.10	
Undesignated	9,445,023.02	2,275,078.96	(29,748.54)	(44,773.10)
Total Fund Equity	$10,592,983.81	$8,599,402.33	$3,118,767.29	$(44,773.10)
Total Liabilities and Fund Equity	$14,672,543.51	$9,377,915.51	$3,289,225.93	$ 515.14

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise Landfills	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$273,132.21	$3,245,723.92	$	$	$	$ 3,518,856.13
			39,824,658.04		39,824,658.04
	1,040,086.15				1,040,086.15
123,887.94		584,680.58			708,568.52
					1,352,546.80
					538,662.47
					107,720.00
					100,288.24
					78,521.47
					484,200.00
					7,958,861.01
		22,825,377.06			34,470,957.40
$397,020.15	$4,285,810.07	$23,410,057.64	$39,824,658.04	$ 0.00	$ 90,183,926.23
$533,078.78	$8,955,992.14	$23,462,757.72	$39,824,658.04	$5,716,970.00	$105,833,656.77

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1983

STATEMENT 1--EXHIBIT I
SCHEDULE A

	Govermental Fund Types				Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Special Assessment	Expendable Trust/Agencies
Revenues:					
Taxes	$ 23,554,934.63	$ 3,749,791.99	$	$	$ 585,049.02
Special Assessment Levied				22,346.65	73,663.32
Licenses, Permits, Franchises	1,056,255.06	10,223.21			
Fines, Forfeits, Penalties	787,371.25	1,027,250.33			
Revenue From Use of Money/Property	4,077,349.96	403,109.82	337,152.40	6.33	17,265.64
Aid From Other Govt. Agencies	76,309,423.77	16,219,990.90	711,158.00		112,896.46
Charges for Services	5,808,794.44	126,679.82			
Other Revenue	596,556.70	263,964.37			(296.38)
Total Revenue	$112,190,685.81	$21,801,010.44	$1,048,310.40	$ 22,352.98	$ 788,578.06
Expenditures:					
Current:					
General Government	$ 4,894,216.06	$	$ 46,515.75	$ 26,232.40	$ 773,266.15
Public Protection	30,135,684.40	361,945.45	90,000.00		
Public Ways and Facilities	313,764.00	7,858,081.10	5,837.39		
Health and Sanitation	10,708,518.77	173,811.85			
Public Assistance	61,238,410.33	9,401,036.19			
Education	3,597,858.25	441,549.46			
Recreation and Culture	1,052,090.30		170,000.00		
Capital Outlay			1,413,834.51		
Total Expenditures	$111,940,542.11	$18,236,424.05	$1,726,187.65	$ 26,232.40	$ 773,266.15
Excess of Revenues Over (Under) Expenditures	$ 250,143.70	$ 3,564,586.39	$ (677,877.25)	$ (3,879.42)	$ 15,311.91
Other Financing Sources (Uses):					
Transfers In - Note 7	$ 478,706.00	$	$		$ 406,424,247.73
Transfers Out - Note 7		(295,316.58)	(183,389.42)		(402,892,309.26)
Total Other Financing Sources	$ 478,706.00	$ (295,316.58)	$ (183,389.42)	$ 0.00	$ 3,531,938.47
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 728,849.70	$ 3,269,269.81	$ (861,266.67)	$ (3,879.42)	$ 3,547,250.38
Fund Balances (Deficit) - July 1, 1982	$ 28,770,376.63	$ 5,354,261.52	$3,980,033.96	$(40,893.68)	$ 19,278,126.68
Prior Period Adjustments (Note 6)	(18,906,242.52)	(24,129.00)			
Restated Fund Balances (Deficit) - July 1, 1982	$ 9,864,134.11	$ 5,330,132.52	$3,980,033.96	$(40,893.68)	$ 19,278,126.68
Fund Balances (Deficit) - June 30, 1983	$ 10,592,983.81	$ 8,599,402.33	$3,118,767.29	$(44,773.10)	$ 22,825,377.06

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS

STATEMENT 1--EXHIBIT I
SCHEDULE B

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1983

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise Landfills	Internal Service	Non-Expendable Trust
Operating Revenues:			
Charges for Services/Fees	$ 986,761.18	$ 9,074,130.63	$ 73,499.00
Investment Income		704,602.27	
Sales/Other Revenue	24,063.52	99,040.83	212,765.48
Total Operating Revenue	$1,010,824.70	$ 9,877,773.73	$286,264.48
Operating Expenses:			
Personal Services	$ 332,226.22	$ 2,455,845.73	$ 43,578.08
Contractual and County Services	134,441.50	809,607.51	22,548.01
Equipment Rental	411,749.07	1,095,092.52	
Office and Travel	18,233.69	55,458.74	1,430.09
Materials, Fuel, and Supplies	81,578.07	2,146,561.36	166,034.78
Utilities	3,034.37	43,175.15	3,924.16
Depreciation and Amortization	4,532.88	625,574.36	29,084.69
Benefit Payments/Withdrawals		271,884.48	
Repairs and Maintenance	21,266.82	173,843.40	295.28
Insurance Loss Expense		4,021,954.54	
Other	2,783.04	14,147.46	
Total Operating Expense	$1,009,845.66	$11,713,145.25	$266,895.09
Operating Income (Loss)	$ 979.04	$(1,835,371.52)	$ 19,369.39
Nonoperating Revenues (Expenses):			
Interest Revenue	$ 38,946.64	$ 11.88	$ 10,130.93
Rent	3,200.00		2,556.50
Gain (Loss) on Disposal - Fixed Assets		13,325.39	
Total Nonoperating Revenues (Expenses)	$ 42,146.64	$ 13,337.27	$ 12,687.43
Income (Loss) Before Operating Transfers	$ 43,125.68	$(1,822,034.25)	$ 32,056.82
Operating Transfers In (Out) - Note 7			(22,975.38)
Net Income (Loss)	$ 43,125.68	$(1,822,034.25)	$ 9,081.44
Retained Earnings/Fund Balances - July 1, 1982	130,382.45	3,043,530.02	575,599.14
Prior Period Adjustments (Note 6)	(49,620.19)	(181,409.62)	
Restated Retained Earnings/Fund Balances - July 1, 1982	$ 80,762.26	$ 2,862,120.40	$575,599.14
Retained Earnings/Fund Balances - June 30, 1983	$ 123,887.94	$ 1,040,086.15	$584,680.58

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL--GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUND TYPE
YEAR ENDED JUNE 30, 1983

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	$ 23,268,548.00	$ 23,554,934.63	$ 286,386.63	$ 1,916,361.00	$ 3,749,791.99	$ 1,833,430.99
Licenses, Permits, and Franchises	1,025,290.00	1,056,255.06	30,965.06	15,000.00	10,223.21	(4,776.79)
Fines, Forfeits, and Penalties	687,751.00	787,371.25	99,620.25	979,300.00	1,027,250.33	47,950.33
Revenues From Use of Money and Property	3,271,200.00	4,077,349.96	806,149.96	683,658.00	403,109.82	(280,548.18)
Aid From Other Governmental Agencies	77,255,636.38	76,309,423.77	(946,212.61)	15,427,275.24	16,219,990.90	792,715.66
Charges for Services	5,488,257.00	5,808,794.44	320,537.44	139,244.63	126,679.82	(12,564.81)
Other Revenue	411,588.31	596,556.70	184,968.39	505,689.89	263,964.37	(241,725.52)
Total	$111,408,270.69	$112,190,685.81	$ 782,415.12	$19,666,528.76	$21,801,010.44	$ 2,134,481.68
Expenditures:						
General Government	$ 6,649,176.98	$ 4,894,216.06	$1,754,960.92	$	$	$
Public Protection	31,774,235.36	30,135,684.40	1,638,550.96	415,585.00	361,945.45	53,639.55
Public Ways and Facilities	392,250.00	313,764.00	78,486.00	14,786,725.31	7,858,081.10	6,928,644.21
Health and Sanitation	11,493,551.76	10,708,518.77	785,032.99	188,158.00	173,811.85	14,346.15
Public Assistance	64,599,980.51	61,238,410.33	3,361,570.18	8,301,644.71	9,401,036.19	(1,099,391.48)
Education	3,745,541.70	3,597,858.25	147,683.45	680,791.00	441,549.46	239,241.54
Recreation and Culture	1,308,892.16	1,052,090.30	256,801.86			
Capital Projects						
Contingencies	1,129,250.02		1,129,250.02	122,674.00		122,674.00
Total	$121,092,878.49	$111,940,542.11	$9,152,336.38	$24,495,578.02	$18,236,424.05	$ 6,259,153.97
Excess of Revenues Over (Under) Expenditures	$ (9,684,607.80)	$ 250,143.70	$9,934,751.50	$(4,829,049.26)	$ 3,564,586.39	$ 8,393,635.65
Other Financing Sources (Uses):						
Transfers In - Note 7	$ 478,706.00	$ 478,706.00		$	$	
Transfers Out - Note 7				(295,316.58)	(295,316.58)	
Total	$ 478,706.00	$ 478,706.00		$ (295,316.58)	$ (295,316.58)	
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	$ (9,205,901.80)	$ 728,849.70	$9,934,751.50	$(5,124,365.84)	$ 3,269,269.81	$ 8,393,635.65
Fund Balance at Beginning of Year	$ 28,770,376.63	$ 28,770,376.63		$ 5,354,261.52	$ 5,354,261.52	
Prior Year Adjustment (Note 6)	(18,906,242.52)	(18,906,242.52)		(24,129.00)	(24,129.00)	
Restated Fund Balance at Beginning of Year	$ 9,864,134.11	$ 9,864,134.11		$ 5,330,132.52	$ 5,330,132.52	
Fund Balance at End of Year	$ 658,232.31	$ 10,592,983.81	$9,934,751.50	$ 205,766.68	$ 8,599,402.33	$ 8,393,635.65

Capital Project Fund			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$	$	$	$ 25,184,909.00	$ 27,304,726.62	$ 2,119,817.62
			1,040,290.00	1,066,478.27	26,188.27
			1,667,051.00	1,814,621.58	147,570.58
600,000.00	337,152.40	(262,847.60)	4,554,858.00	4,817,612.18	262,754.18
711,158.00	711,158.00		93,394,069.62	93,240,572.67	(153,496.95)
			5,627,501.63	5,935,474.26	307,972.63
			917,278.20	860,521.07	(56,757.13)
$ 1,311,158.00	$1,048,310.40	$ (262,847.60)	$132,385,957.45	$135,040,006.65	$ 2,654,049.20
$ 148,523.00	$ 46,515.75	$ 102,007.25	$ 6,797,699.98	$ 4,940,731.81	$ 1,856,968.17
55,000.00	90,000.00	(35,000.00)	32,244,820.36	30,587,629.85	1,657,190.51
582,124.38	5,837.39	576,286.99	15,761,099.69	8,177,682.49	7,583,417.20
			11,681,709.76	10,882,330.62	799,379.14
			72,901,625.22	70,639,446.52	2,262,178.70
			4,426,332.70	4,039,407.71	386,924.99
170,000.00	170,000.00		1,478,892.16	1,222,090.30	256,801.86
4,276,791.78	1,413,834.51	2,862,957.27	4,276,791.78	1,413,834.51	2,862,957.27
			1,251,924.02		1,251,924.02
$ 5,232,439.16	$1,726,187.65	$3,506,251.51	$150,820,895.67	$131,903,153.81	$18,917,741.86
$(3,921,281.16)	$ (677,877.25)	$3,243,403.91	$(18,434,938.22)	$ 3,136,852.84	$21,571,791.06
$	$		$ 478,706.00	$ 478,706.00	
(183,389.42)	(183,389.42)		(478,706.00)	(478,706.00)	
$ (183,389.42)	$ (183,389.42)		$ 0.00	$ 0.00	
$(4,104,670.58)	$ (861,266.67)	$3,243,403.91	$(18,434,938.22)	$ 3,136,852.84	$21,571,791.06
$ 3,980,033.96	$3,980,033.96		$ 38,104,672.11	$ 38,104,672.11	
			(18,930,371.52)	(18,930,371.52)	
$ 3,980,033.96	$3,980,033.96		$ 19,174,300.59	$ 19,174,300.59	
$ (124,636.62)	$3,118,767.29	$3,243,403.91	$ 739,362.37	$ 22,311,153.43	$21,571,791.06

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1983

STATEMENT 1--EXHIBIT I
SCHEDULE D

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise Landfills	Internal Service	Non-Expendable Trust
Source of Working Capital:			
Operations:			
Net Income (Loss)	$43,125.68	$(1,822,034.25)	$ 9,081.44
Items Not Requiring (Providing) Working Capital:			
Depreciation	4,532.88	625,574.36	29,084.69
Loss (Gain) on Disposal - Fixed Assets		(13,325.39)	
Value of Donated Law Books			(8,565.00)
Working Capital Provided by Operations	$47,658.56	$(1,209,785.28)	$ 29,601.13
Proceeds from Sale of Fixed Assets		37,074.70	
Contributions	14,864.61		
TOTAL SOURCES OF WORKING CAPITAL	$62,523.17	$(1,172,710.58)	$ 29,601.13
Uses of Working Capital:			
Acquisition of Fixed Assets	$ 2,234.80	$ 27,655.03	$ 42,040.74
TOTAL USES OF WORKING CAPITAL	$ 2,234.80	$ 27,655.03	$ 42,040.74
NET INCREASE (DECREASE) WORKING CAPITAL	$60,288.37	$(1,200,365.61)	$(12,439.61)
Elements of Net Increase (Decrease) in Working Capital:			
Cash	$44,754.03	$ (753,651.95)	$ (9,020.60)
Accounts Receivable (Net)	17,838.53	(79,393.80)	
Inventory of Supplies		42,977.32	6,051.68
Accounts Payable	(112.90)	178,353.59	(9,470.69)
Salaries/Benefits Payable	419.73	(10,287.67)	
Self-Insurance Liability		(561,271.94)	
Liability for Compensated Absences	(2,611.02)	(17,091.16)	
NET INCREASE (DECREASE) WORKING CAPITAL	$60,288.37	$(1,200,365.61)	$(12,439.61)

The notes to the financial statements are an integral part of this statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements. The financial statements do not include the Scenic General Hospital Fund which is under the control of the Board of Supervisors acting as Board of Trustees. Also not included are the schools, districts, trusts, and other agencies which are not governed by the Board of Supervisors.

Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The County's financial activities are accounted for in the following types of funds and account groups.

General Fund: To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital projects, that are legally restricted to expenditures for specified purposes. This group includes Road, Litter Cleanup, County Fire Service, Fish and Game, Department of Justice-Alcohol-Drug Analysis, Off-Highway Vehicle, Public Employment, County Superintendent of Schools, Air Pollution, County Survey Monument Preservation, Area Agency on Aging, and County Health Care Funds.

Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities. Included are General Revenue Sharing and Highway/Bridge Bond Funds.

Special Assessment Funds: To account for the financing of public improvements deemed to benefit the properties against which special assessments are levied. Alley Improvement Assessment Districts are recorded in this group.

Enterprise Funds: To account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Trust and Agency Funds: To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. These include expendable and non-expendable trust funds, agency funds, suspense funds and clearing funds.

General Fixed Assets Account Group: To account for all fixed assets except those related to specific enterprise and internal service funds.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting: The modified accrual method of accounting is used for the County's general fund, special revenue funds, capital projects funds, special assessment funds, and expendable trust and agency funds. Under this method, revenues are generally recognized when the related cash is received unless they are measurable and available to finance the County's operations. Expenditures are recorded when incurred.

The accrual method of accounting is used for the internal service funds, enterprise funds, and nonexpendable trust funds.

Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

Fixed Assets: Fixed assets are recorded at cost, or estimated cost, in the enterprise, internal service, and nonexpendable trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives, which range from three to fifty years. Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available.

Self-Insurance: The County provides workers compensation, general liability, unemployment, and health benefits under self-insured plans. The estimated accrued liability for claims is based upon the County's historical experience with a case by case evaluation for workers' compensation and general liability claims. The County has designated $1,040,086 of the fund's retained earnings as appropriated for unknown contingent liabilities.

Encumbrances: The County encumbers obligations in the form of purchase orders or contracts which are chargeable to an appropriation. These cease to be encumbrances when the actual liability is incurred. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Fund Equity: Amounts reported as designated for subsequent years' expenditures in fund equity available relate to unused appropriations that are expected to be expended during the next fiscal year.

NOTE 2: CASH AND INVESTMENTS

Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market.

At June 30, 1983, commingled cash and investments with the County Treasurer consisted of the following:

Cash on Hand	$ 133,353.63
Cash in Banks:	
Active Accounts	3,241,366.68
Inactive Accounts	52,175,000.00
Banker's Acceptances	21,803,773.92
Local Agency Investment Fund	20,000,000.00
Treasurer's Clearing Account	505.59
	97,353,999.82
Outstanding Warrants	(15,077,369.33)
	$ 82,276,630.49

NOTE 2: CASH AND INVESTMENTS (Continued)

Cash and investments are included in the following funds:

Per financial statements included herein:	
General Fund	$ 3,712,366.85
Special Revenue Funds	2,417,048.22
Capital Projects Funds	3,199,178.16
Special Assessment Funds	515.14
Enterprise Funds	386,980.11
Internal Service Funds	6,117,420.21
Trust and Agency Funds	22,955,327.43
School Districts, Pension Trust Fund, Scenic General Hospital Fund, and Special Districts not Governed by the Board of Supervisors	43,487,794.37
	$ 82,276,630.49

NOTE 3: LEASES

The County leases equipment under long-term lease agreements, substantially all of which are cancellable at the option of the County with minimal or no penalty. Aggregate rental expense for all leases approximated $1,900,000 for the year ended June 30, 1983. The following is a yearly schedule of future minimum rental payments under operating leases with original terms of one year or more:

1983/84	$ 658,774
1984/85	598,104
1985/86	452,789
1986/87	184,508
1987/88	91,827
1988/later	140
	$1,986,142

NOTE 4: EMPLOYEES' RETIREMENT PLAN

The County has an employees' retirement plan covering substantially all of its employees. Contributions are made partially by employees, with the County paying the remainder of the required contribution, which is determined by a consulting actuary. For the year ended June 30, 1983, employer contributions amounted to approximately $7,300,000.

NOTE 5: SCENIC GENERAL HOSPITAL

To satisfy its responsibility under Welfare and Institutions Code Section 17000--indigent health services--the County maintains a county hospital known as Scenic General Hospital. The hospital is operated by an outside management firm who reports to the Board of Supervisors acting as a Board of Trustees. The County records the cash transactions in an enterprise fund, but the actual day-by-day accounting records are maintained by the hospital staff subject to an independent audit. During the 82/83 fiscal year, the General Fund, in addition to departmental payments for medical care, contributed approximately $3,400,000 towards the operation of the Scenic General Hospital.

NOTE 6: PRIOR PERIOD ADJUSTMENTS

In fiscal year ended June 30, 1983, the County changed its method of accounting for compensated absences to comply with NCGA Statement 4 which effects the governmental fund types and the provisions of Statement 43 of the Financial Accounting Standards Board which effects the proprietary funds. The statements require employers to accrue a liability, with a corresponding charge to current operations, for employees rights to receive compensation for future absences when certain conditions are met. Previously, the County recognized compensated absences when paid. The change was adopted retroactively in accordance with the provisions of the statement and, accordingly, the fiscal year 1982-83 financial statements have been restated to reflect this change. The July 1, 1982 retained earnings/fund balance was reduced to reflect the cumulative effect of this and other changes to net income as previously reported for years prior to July 1, 1982 as follows:

Fund/Account Group	Compensated Absences	Write off of Capital Advances (1)	Total
General	$ (212,427.00)	$(18,693,815.52)	$(18,906,242.52)
Special Revenue	(24,129.00)		(24,129.00)
Enterprise-Landfills	(49,620.19)		(49,620.19)
Internal Service	(181,409.62)		(181,409.62)
General Long-Term Debt	(5,716,970.00)*		(5,716,970.00)
Total	$(6,184,555.81)	$(18,693,815.52)	$(24,878,371.33)

The retroactive application of the change required by Statement 43 of the Financial Accounting Standards Board resulted in a decrease in the fiscal year ended June 30, 1983 net operating income as follows:

Fund	Total
Enterprise-Landfills	$ 2,611.02
Internal Service	17,091.16
Total	$19,702.18

*Represents the Non-Current Portion of the Governmental Funds' Liability for Compensated Absences.

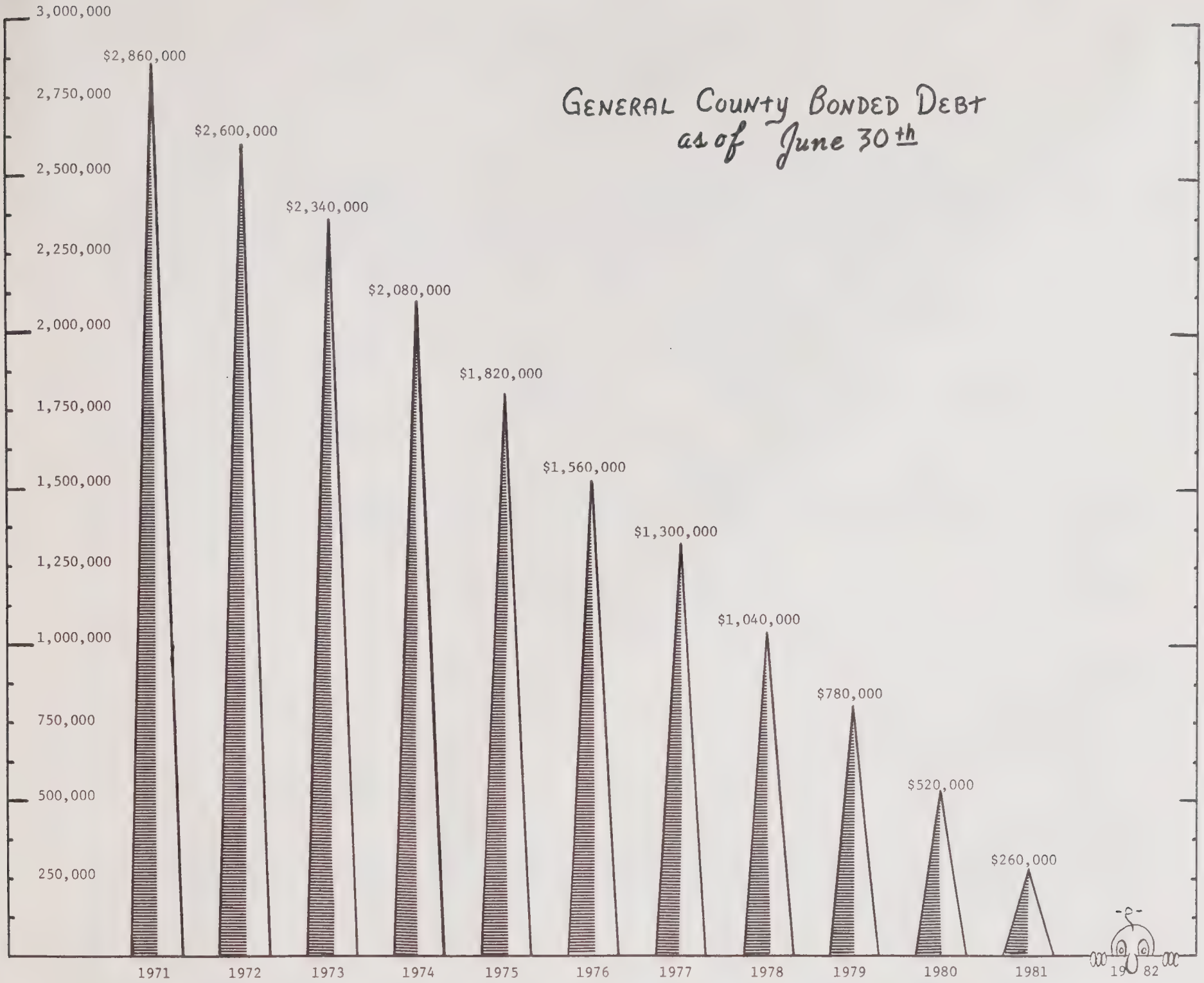
(1) To adjust the County's financial statements for prior year ended June 30, 1982 resulting in the removal of advance for fixed assets to the Internal Service and Enterprise Funds.

NOTE 7: TRANSFERS

	In	Out
General Fund:		
Reimbursement From Revenue Sharing for Fixed Assets Purchased	$ 183,389.42	
Medically Indigent Adults Reimbursement	295,316.58	
Total	$ 478,706.00	$ 0.00
Special Revenue Fund:		
Medically Indigent Adults Reimbursement		$ 295,316.58
Total	$ 0.00	$ 295,316.58
Capital Projects Fund:		
Revenue Sharing Fund Reimbursement to General Fund		$ 183,389.42
Total	$ 0.00	$ 183,389.42
Trust and Agency Funds:		
Adjust Payroll for Accrual of Payables - Net	$ 704,573.09	$ 704,573.09
Adjust for Accrual of Payables - Net	2,206,937.49	2,206,937.49
Suspense and Clearing:		
Receipts	311,892,543.57	
Disbursements		312,277,808.66
Expendable Trust:		
Receipts	91,620,193.58	
Disbursements		87,702,990.02
Total	$406,424,247.73	$402,892,309.26
Non-Expendable Trust Funds:		
Jail Commissary:		
Cash Transferred to Inmate Welfare Trust		$ 31,540.38
Law Library:		
Assigned Value of Donated Law Books	$ 8,565.00	
Total	$ 8,565.00	$ 31,540.38

NOTE 8: CONTINGENT LIABILITIES

In addition to liabilities shown on the Balance Sheet, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel, as of June 30, 1983, none of these actions are expected to have a material effect on County operations or financial condition.


General County Bonded Debt
as of June 30th
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
$2,860,000
$2,600,000
$2,340,000
$2,080,000
$1,820,000
$1,560,000
$1,300,000
$1,040,000
$780,000
$520,000
$260,000
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981
1982

FINANCIAL SECTION

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1983

TREASURER'S EXHIBIT I

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:				
County Operating and Special Revenue Funds	(Exhibit II)		$ 4,602,824.78	
Internal Service Funds	(Exhibit III)		5,859,885.66	
Enterprise Funds--Landfills	(Exhibit IV)		308,982.52	
Enterprise Funds—Hospital	(Exhibit IV)		(3,441,325.89)	
Highway and Bridge Bond Funds	(Exhibit V)		635,039.05	
Suspense and Clearing Funds	(Exhibit VII)		4,436,716.76	
Trust Funds	(Exhibit VIII)		19,959,846.17	
Special District Funds	(Exhibit IX)		3,412,267.88	
School Funds	(Exhibit X)		42,034,431.94	
Total Auditor's Cash in Treasury	(Exhibit I)			$77,808,668.87
TREASURER'S ACCOUNTING:				
Cash on Hand			$ 133,353.63	
Cash in Banks:				
Active Accounts (1)		$ 3,241,366.68		
Inactive Accounts (1)		52,175,000.00		
			55,416,366.68	
Commercial Paper		12,000,000.00		
Bankers Acceptance		2,203,773.92		
Local Agency Investment Fund		20,000,000.00		
Repurchase Agreements		7,600,000.00		
			41,803,773.92	
Treasurer's Clearing Accounts			505.59	
Total Treasurer's Cash Balance			$ 97,353,999.82	
Less: Outstanding Warrants	(Auditor's Exhibit I)		19,545,330.95	
Treasurer's Adjusted Balance				$77,808,668.87

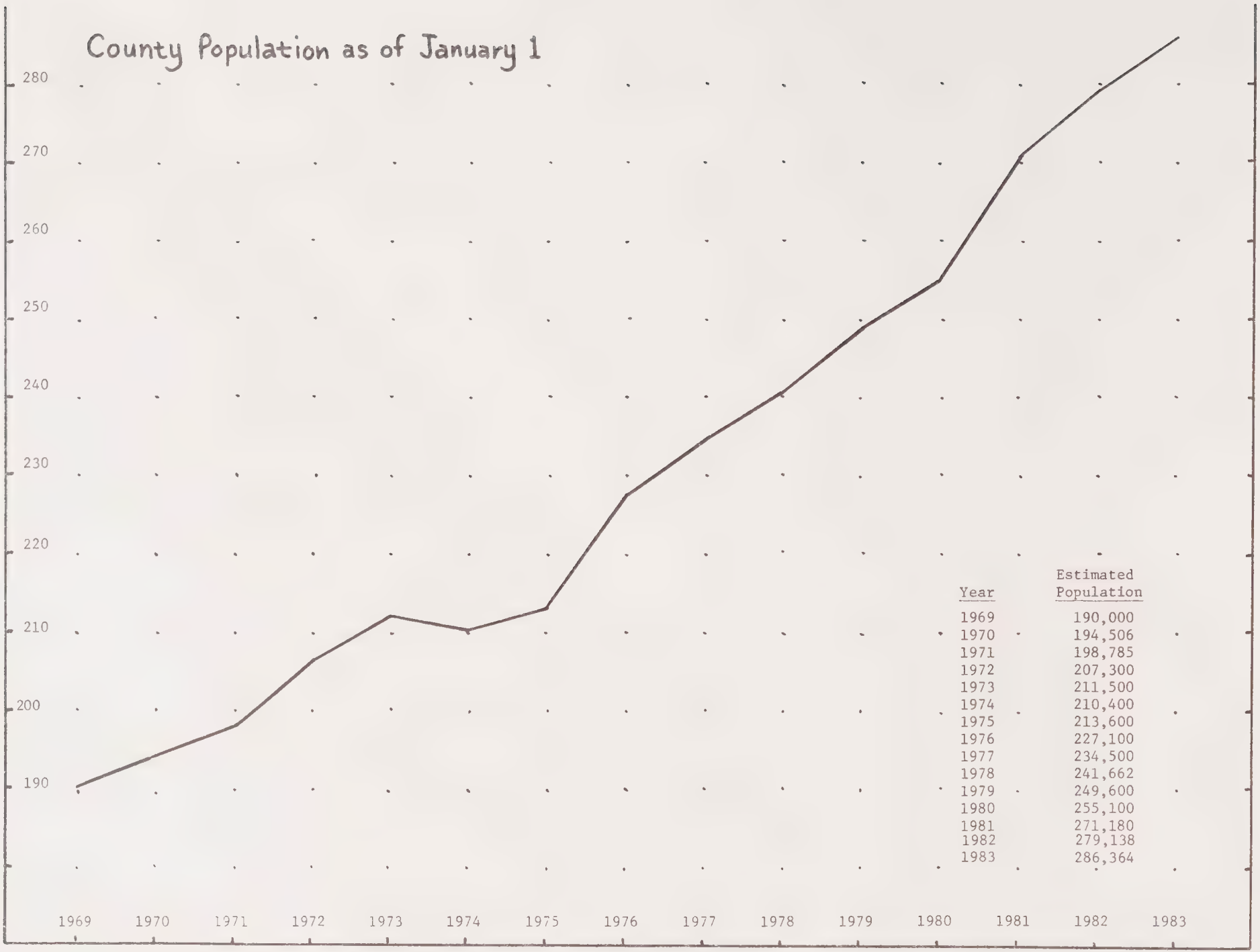
(1) Refer to Treasurer's Exhibit I, Schedule A.

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1983

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
American National Bank			
Modesto	$	$ 1,000,000.00	$ 1,000,000.00
Bank of America			
Modesto (Eleventh & I)		1,000,000.00	1,000,000.00
Oakdale		200,000.00	200,000.00
Bank of California			
Modesto (Twelfth & J)		5,500,000.00	5,500,000.00
Center State Bank			
Modesto		3,500,000.00	3,500,000.00
Central Bank			
Modesto		5,000,000.00	5,000,000.00
Modesto (LaLoma)		5,500,000.00	5,500,000.00
Hughson		175,000.00	175,000.00
Waterford		100,000.00	100,000.00
Century Bank			
Modesto (L Street)		200,000.00	200,000.00
Crocker National Bank			
Modesto (Tenth & I)		2,000,000.00	2,000,000.00
Delta National Bank			
Riverbank		800,000.00	800,000.00
Farmers & Merchants			
Modesto (McHenry Avenue)		500,000.00	500,000.00
First Interstate Bank			
Modesto	3,060,766.68	7,500,000.00	10,560,766.68
Oakdale		3,100,000.00	3,100,000.00
Turlock		1,350,000.00	1,350,000.00
Ceres		500,000.00	500,000.00
Golden Valley Bank			
Turlock		2,500,000.00	2,500,000.00
Turlock (Geer Road)		500,000.00	500,000.00
Great Valley Bank			
Ceres		250,000.00	250,000.00
Lloyd's Bank			
Modesto		500,000.00	500,000.00
Modesto Banking Company			
Modesto		2,000,000.00	2,000,000.00
Pacific Valley Bank			
Modesto		4,000,000.00	4,000,000.00
Security Pacific National Bank			
Modesto (Fourteenth & J)		4,000,000.00	4,000,000.00
Wells Fargo Bank			
Modesto (Eleventh & K)	180,600.00	0.00	180,600.00
Turlock		500,000.00	500,000.00
TOTAL BANK DEPOSITS	$3,241,366.68	$52,175,000.00	$55,416,366.68

CONSOLIDATED SUMMARY STATEMENTS



Year	Estimated Population
1969	190,000
1970	194,506
1971	198,785
1972	207,300
1973	211,500
1974	210,400
1975	213,600
1976	227,100
1977	234,500
1978	241,662
1979	249,600
1980	255,100
1981	271,180
1982	279,138
1983	286,364

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1983

	Total	Operating & Special Revenue Funds (Except Bonds) Exhibit II	Internal Service Funds Exhibit III	Enterprise Funds	
				Scenic General Hospital Exhibit IV-A	Landfills Exhibit IV-B
ASSETS					
Cash in Treasury (Overdraft)	$ 77,808,668.87	$ 4,602,824.78	$ 5,859,885.66	$(3,441,325.89)	$ 308,982.52
Imprest Cash	109,416.00	107,720.00		1,291.00	200.00
Accounts Receivable - Net of Uncollectibles	21,399,385.04	15,584,530.01	213,842.70	3,324,976.00	94,135.43
Taxes Receivable - Net of Uncollectibles	1,195,691.00	1,195,691.00			
Loans and Advances Receivable	100,288.24	100,288.24			
Prepaid Expenses and Other Assets	40,324.00			40,324.00	
Advances to Other Funds	7,041,815.16	7,041,815.16			
Investments - Net of Amortization	89,364,008.45				
Deposits With Others	640,800.00	484,200.00	156,600.00		
Inventory	1,467,119.28	538,662.47	408,255.02	504,843.00	
Land	4,398,713.50				362,710.90
Accumulated Amortization	(317,478.66)				(317,478.66)
Structures and Improvements	39,460,944.16		139,316.29	8,471,951.00	188,854.90
Accumulated Depreciation	(4,586,945.50)		(27,155.45)	(4,376,352.00)	(183,438.05)
Equipment	13,622,621.08		3,716,871.76	3,500,381.00	11,149.48
Accumulated Depreciation	(3,457,126.58)		(1,689,043.14)	(1,679,858.00)	(10,035.33)
Deferred Debits	102,673.13				
Future Bond Requirements	1,706,620.04				
TOTAL	$250,097,537.21	$29,655,731.66	$ 8,778,572.84	$ 6,346,230.11	$ 455,081.19
LIABILITIES AND EQUITIES					
Accounts Payable - Current	$ 3,394,357.45	$ 612,745.52	$ 129,314.52	$ 2,143,423.67	$ 5,829.83
Loans Payable	102,673.13				
Bonds Payable	1,706,620.04				
Investments in General Fixed Assets	40,520,836.80				
Reserve for Employees' Retirement System	92,643,445.33				
Reserve for Encumbrances	9,807,745.91	9,219,320.82			
Fund Balance - Unavailable	7,867,157.34	7,867,007.34			
Fund Balance - Available	80,758,932.56	11,956,657.98			
Retained Earnings (Deficit)	3,535,076.11		5,403,534.40	(2,039,029.97)	176,119.15
Contributed Assets - General Fund	7,041,815.16		606,979.14	6,241,836.41	192,999.61
Contributed Assets - Other	2,718,877.38		2,638,744.78		80,132.60
TOTAL	$250,097,537.21	$29,655,731.66	$ 8,778,572.84	$ 6,346,230.11	$ 455,081.19

Highway & Bridge Bond Fund Exhibit V	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	General Fixed Assets Exhibit XI
$635,039.05	$4,436,716.76	$ 19,959,846.17	$3,412,267.88	$42,034,431.94	
		55.00	150.00		
		2,180,795.54	1,105.36		
		89,364,008.45			
		15,358.79			
					$ 4,036,002.60
					30,660,821.97
		570,206.61			5,824,012.23
		(78,190.11)			
			102,673.13		
			1,706,620.04		
$635,039.05	$4,436,716.76	$112,012,080.45	$5,222,816.41	$42,034,431.94	$40,520,836.80
		$ 491,342.80	$ 11,701.11		
			102,673.13		
			1,706,620.04		
					$40,520,836.80
		92,643,445.33			
$576,286.99		10,811.34	1,326.76		
			150.00		
58,752.06	$4,436,716.76	18,872,028.45	3,400,345.37	42,034,431.94	
		(5,547.47)			
$635,039.05	$4,436,716.76	$112,012,080.45	$5,222,816.41	$42,034,431.94	$40,520,836.80

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

SCHEDULE A	Auditor's Balance July 1, 1982	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$10,013,339.06	$ 135,847,483.65	$ 132,556,936.68
INTERNAL SERVICE FUNDS (2)	6,459,526.02	9,983,233.71	11,278,151.00
ENTERPRISE FUNDS--LANDFILLS (3)	265,171.66	1,052,971.34	1,007,234.64
SCENIC GENERAL HOSPITAL ENTERPRISE FUNDS (3)	(3,645,087.73)	20,881,927.00	23,567,116.00
HIGHWAY AND BRIDGE BOND FUND (4)	640,876.44	0.00	5,837.39
SUSPENSE AND CLEARING FUNDS (5)	4,821,981.85	311,892,543.57	312,277,808.66
TRUST FUNDS (6)	18,202,711.83	126,714,440.02	124,957,305.68
SPECIAL DISTRICTS' FUNDS (7)	2,779,044.16	8,012,650.95	7,381,055.93
SCHOOL FUNDS (8)	38,521,386.92	462,390,323.17	458,877,278.15
GRAND TOTAL	$78,058,950.21	$1,076,775,573.41	$1,071,908,724.13

(1) See Exhibit II, Schedule C, Schedule F.
(2) See Exhibit III, Schedule A, Schedule F.
(3) See Auditor's Exhibit IV-A and Exhibit IV-B, Schedule A, Schedule F.
(4) See Auditor's Exhibit V, Schedule A.
(5) See Exhibit VII.
(6) See Exhibit VIII.
(7) See Exhibit IX and Schedule F.
(8) See Exhibit X.

Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants June 30, 1983	Treasurer's Balance June 30, 1983
$(8,701,061.25)	$ 4,602,824.78	$ 0.00	$ 4,602,824.78
695,276.93	5,859,885.66	0.00	5,859,885.66
(1,925.84)	308,982.52	0.00	308,982.52
2,888,950.84	(3,441,325.89)	0.00	(3,441,325.89)
0.00	635,039.05	0.00	635,039.05
0.00	4,436,716.76	6,456,445.96	10,893,162.72
0.00	19,959,846.17	7,827.66	19,967,673.83
1,628.70	3,412,267.88	273,567.98	3,685,835.86
0.00	42,034,431.94	12,807,489.35	54,841,921.29
$(5,117,130.62)	$77,808,668.87	$19,545,330.95	$97,353,999.82

NOTE TO AUDITOR'S EXHIBIT I
TECHNICAL ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1983

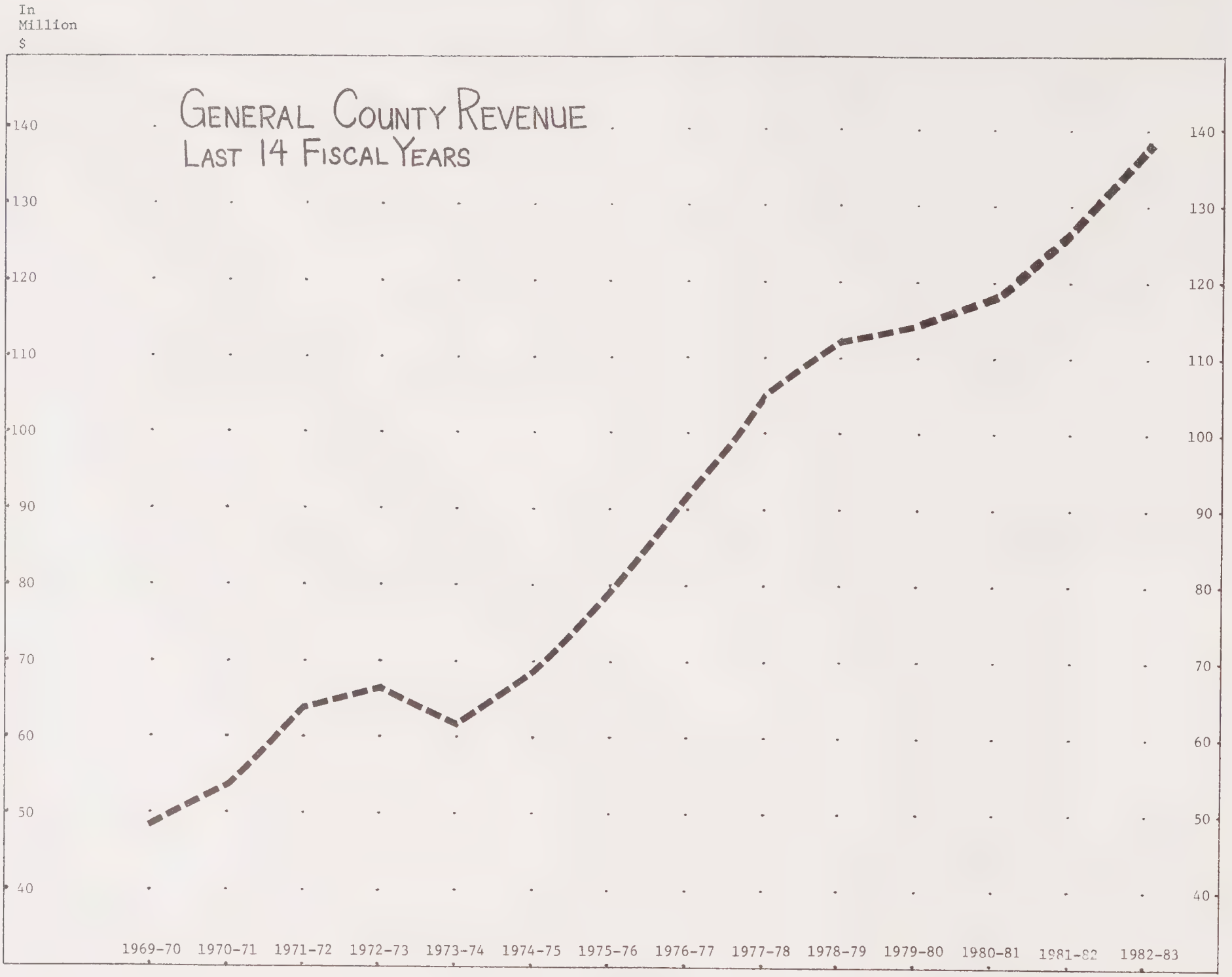
To balance the Auditor's Exhibits with those of NCGA Statement 1, it is necessary to reverse the following items in Statement 1--operating statements (i.e. current year transactions in the County ledgers had been reflected in prior year Statement 1):

Statement 1 Exhibit I	Fund	Amount (Decrease)	Line Item	Reference--Financial Report for Fiscal Year 1981-82
Schedule A	General	$ (328,771.00)	Revenue--Aid from Governmental Agencies	Exhibit II, Note 1, Page 65
Schedule A	General	(92,122.71)	Expense--General Government	Exhibit II, Note 2, Page 65
Schedule A	Special Revenue	(177,292.15)	Expense--Public Ways and Facilities	Exhibit II, Note 2, Page 65
Schedule C	Internal Service	(92,122.71)	Revenue--Charges for Services/Fees	Exhibit III, Note 3, Page 84
Schedule C	Internal Service	(143,368.85)	Expense--Equipment Rental	Exhibit III, Note 4, Page 84
Schedule C	Internal Service	(3,523,560.28)	Expense--Insurance Loss	Exhibit III, Note 4, Page 84

NOTES TO EXHIBIT I, SCHEDULE A
STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S CASH BALANCE, JULY 1, 1982 - ALL FUNDS			$78,058,950.21
Increase			
Deposits	$ 391,457,100.74		
Deposit Adjustments	(3,522,092.60)		
NET DEPOSITS		$387,935,008.14	
Decrease			
Warrants Issued	397,915,463.56		
Warrant Cancellations	(9,730,174.08)		
NET WARRANTS ISSUED		388,185,289.48	
Transfers			
Interfund Transfer-In	733,279,808.43		
Interfund Transfer-Out	(733,279,808.43)		
NET TRANSFERS		0.00	
NET INCREASE (DECREASE) IN CASH			(250,281.34)
AUDITOR'S CASH BALANCE, JUNE 30, 1983 - ALL FUNDS			$77,808,668.87

GENERAL COUNTY


In Million $
GENERAL COUNTY REVENUE
LAST 14 FISCAL YEARS
140
130
120
110
100
90
80
70
60
50
40
1969-70
1970-71
1971-72
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1983

	(4) Total	General	Road	Litter Cleanup	County Survey Monument Preservation	County Fire Service
ASSETS						
Cash in Treasury (1)	$ 4,602,824.78	$ 457,720.92	$1,738,006.38	$5,787.74	$ 15,490.00	$ 0.00
Imprest Cash	107,720.00	107,705.00	15.00			
Accounts Receivable	15,584,530.01	9,601,780.66	5,641,563.34			
Taxes Receivable (Net after allowance for uncollectible of $91,610)	1,195,691.00	1,195,691.00				
Deposits With Others	484,200.00		484,200.00			
Loans and Advances Receivable (5)	100,288.24	55,000.00	45,288.24			
Inventory	538,662.47		538,662.47			
Advances to Internal Service/Enterprise Funds	7,041,815.16	7,041,815.16				
TOTAL	$29,655,731.66	$18,459,712.74	$8,447,735.43	$5,787.74	$ 15,490.00	$ 0.00
LIABILITIES AND EQUITIES						
Accounts Payable - Current	$ 612,745.52	$ 612,486.77	$ 144.00			
Due Other Funds						
Reserve for Encumbrances	9,219,320.82	985,255.79	5,613,782.19			
Fund Balance - Unavailable (2)	7,867,007.34	7,204,520.16	583,965.71	$5,787.74		
Fund Balance - Available (3)	11,956,657.98	9,657,450.02	2,249,843.53		$ 15,490.00	
TOTAL	$29,655,731.66	$18,459,712.74	$8,447,735.43	$5,787.74	$ 15,490.00	$ 0.00

(1) See Auditor's Exhibit II, Schedule C.
(2) See Auditor's Exhibit II, Schedule B, H.
(3) See Auditor's Exhibit II, Schedule A.
(4) To Auditor's Exhibit I.
(5) See Auditor's Exhibit II, Schedule G.

Fish and Game	General Revenue Sharing	Dept. of Justice Alcohol and Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Area Agency on Aging	County Superintendent of Schools	Air Pollution	County Health Care
$4,594.84	$2,482,181.07	$81,183.00	$27,523.63	$(231,968.24)	$ (8,499.22)	$ 0.00	$ 30,804.66	$ 0.00
	90,047.77			231,968.24	19,170.00			
$4,594.84	$2,572,228.84	$81,183.00	$27,523.63	$ 0.00	$ 10,670.78	$ 0.00	$ 30,804.66	$ 0.00
					$ 114.75			
	$2,572,228.84	$40,000.00		$ 8,034.00			$ 20.00	
			$26,414.95				46,318.78	
$4,594.84		41,183.00	1,108.68	(8,034.00)	10,556.03		(15,534.12)	
$4,594.84	$2,572,228.84	$81,183.00	$27,523.63	$ 0.00	$ 10,670.78	$ 0.00	$ 30,804.66	$ 0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1983

	General	Road	Litter Cleanup	County Fire Service	Fish and Game
FUND BALANCE AVAILABLE - July 1, 1982	$ 8,552,498.02	$ 230,372.37	$ 87.00	$ 0.00	$ 2,916.63
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	8,074,957.88	1,260,243.87			5,317.12
Excess Revenue Over Estimated Revenue (1)	1,589,892.12	1,040,679.47		48,157.89	
Net Decrease in Unavailable Fund Balance (3)	263,032.00	102,410.50			2,414.59
Interfund Transfers (4)	55,000.00				
Total Additions	$ 9,982,882.00	$2,403,333.84	$ 0.00	$48,157.89	$ 7,731.71
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$18,535,380.02	$2,633,706.21	$ 87.00	$48,157.89	$10,648.34
Less:					
Appropriations From Beginning Balances - Final Budget	$ 8,878,127.00	$ 259,986.00	$(300.00)		$ 5,331.00
Net Appropriations From Beginning Balances - During Year	(197.00)	123,876.68			
Excess Estimated Revenue Over Revenue (1)			119.75		722.50
Excess Expenditures, Encumbrances and Cost Applied Over Appropriations (2)				$48,157.89	
Increase in Unavailable Fund Balance (3)			267.25		
Interfund Transfers (4)					
Net Reductions	$ 8,877,930.00	$ 383,862.68	$ 87.00	$48,157.89	$ 6,053.50
FUND BALANCE AVAILABLE - June 30, 1983	$ 9,657,450.02	$2,249,843.53	$ 0.00	$ 0.00	$ 4,594.84

(1) See Auditor's Exhibit II, Schedule D.
(2) See Auditor's Exhibit II, Schedule E.
(3) See Auditor's Exhibit II, Schedule B.
(4) Revenue Sharing Support of Fire Warden Budget--Increase in Estimated Cost Applied not offset by Appropriation.

AUDITOR'S EXHIBIT II
SCHEDULE A

County Survey Monument Preservation	General Revenue Sharing	County Superintendent of Schools	Dept. of Justice Alcohol and Drug Analysis	Off Highway Vehicle Fund	Public Employment Programs	Area Agency On Aging	Air Pollution Control	County Health Care
$ 0.00	$2,444,222.74	$ 0.00	$14,952.68	$ 1,197.88	$ 76,024.39	$ 0.00	$ 43,318.00	$ 0.00
15,490.00	262,846.86	239,241.54	56,480.32	1,108.68	1,322,566.77	48,514.86	14,326.15	2,687,350.00
$15,490.00	$ 262,846.86	$239,241.54	$56,480.32	$ 1,108.68	$1,322,566.77	$48,514.86	$ 14,326.15	$2,687,350.00
$15,490.00	$2,707,069.60	$239,241.54	$71,433.00	$ 2,306.56	$1,398,591.16	$48,514.86	$ 57,644.15	$2,687,350.00
	$2,444,222.00			$(5,000.00)			$ (507.00)	
	262,847.60	$239,241.54	$30,250.00		$1,406,625.16		29,860.27	
				6,197.88		$37,958.83	43,825.00	$2,687,350.00
$ 0.00	$2,707,069.60	$239,241.54	$30,250.00	$ 1,197.88	$1,406,625.16	$37,958.83	$ 73,178.27	$2,687,350.00
$15,490.00	$ 0.00	$ 0.00	$41,183.00	$ 1,108.68	$ (8,034.00)	$10,556.03	$(15,534.12)	$ 0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE B

	General	Road	Litter Cleanup	Off-Highway Vehicle Fund	Fish and Game	Air Pollution Control
FUND BALANCE UNAVAILABLE - June 30, 1982	$ 19,172,050.72	$ 686,376.21	$5,520.49	$20,217.07	$ 2,414.59	$ 2,493.78
Increases:						
Imprest Cash	1,410.00					
Advances to Hospital						
Inventory						
Accounts Receivable						
Advances to Internal Service Funds/Landfills*	31,595.55					
General Reserve			267.25	6,197.88		43,825.00
Deposits With Others						
Uncollected Taxes						
Loans Receivable	55,000.00					
Total Increases	$ 88,005.55	$ 0.00	$ 267.25	$ 6,197.88	$ 0.00	$43,825.00
Decreases:						
Imprest Cash						
Inventory		$ 56,314.95				
Loans Receivable		16,481.94				
Accounts Receivable						
General Reserve	$ 319,442.00	29,613.61			$ 2,414.59	
Deposits With Others						
Uncollected Taxes*	52,498.20					
Advances to Internal Service Funds/Landfills						
Advances to Hospital*	11,683,595.91					
Total Decreases	$ 12,055,536.11	$ 102,410.50	$ 0.00	$ 0.00	$ 2,414.59	$ 0.00
Net Increase or (Decrease) (1)	$(11,967,530.56)	$(102,410.50)	$ 267.25	$ 6,197.88	$(2,414.59)	$43,825.00
FUND BALANCE UNAVAILABLE - June 30, 1983 (2)	$ 7,204,520.16	$ 583,965.71	$5,787.74	$26,414.95	$ 0.00	$46,318.78

(1) Gross Decrease $(11,967,530.56)

*Less items not reflected in Fund Balance Available:

Advance to IS Funds	(31,595.55)
Uncollected Taxes	52,498.20
Advances to Hospital	11,683,595.91
Net Decrease (3)	$ (263,032.00)

(2) For detail, refer to Auditor's Exhibit II, Schedule H.
(3) To Auditor's Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE C

	Auditor's Balance July 1, 1982	Receipts Schedule D	Disbursements Schedule E	Other Transactions Schedule F	Auditor's Balance June 30, 1983	Outstanding Warrants June 30, 1983	Treasurer's Balance June 30, 1983
General	$ 2,841,361.87	$112,998,162.81	$112,032,664.82	$(3,349,138.94)	$ 457,720.92	$ 0.00	$ 457,720.92
County Survey Monument Preservation(1)	0.00	15,490.00	0.00	0.00	15,490.00	0.00	15,490.00
Road	3,643,582.16	11,140,648.52	8,035,373.25	(5,010,851.05)	1,738,006.38	0.00	1,738,006.38
Litter Cleanup	5,607.49	180.25	0.00	0.00	5,787.74	0.00	5,787.74
County Fire Service	0.00	259,411.89	259,411.89	0.00	0.00	0.00	0.00
Fish and Game	5,331.22	3,277.50	4,013.88	0.00	4,594.84	0.00	4,594.84
General Revenue Sharing	3,339,157.52	1,048,310.40	1,815,239.08	(90,047.77)	2,482,181.07	0.00	2,482,181.07
Superintendent of Schools	0.00	441,549.46	441,549.46	0.00	0.00	0.00	0.00
Department of Justice, Alcohol and Drug Analysis	34,952.68	144,750.00	98,519.68	0.00	81,183.00	0.00	81,183.00
Off-Highway Vehicle	21,414.95	6,108.68	0.00	0.00	27,523.63	0.00	27,523.63
Public Employement Programs:							
CETA II - B, C 1981/82	53,409.22	684,460.83	737,870.05	0.00	0.00	0.00	0.00
CETA IV - YETP 1982/83 (1)	0.00	2,723,413.92	2,723,413.92	(147,782.33)	(147,782.33)	0.00	(147,782.33)
CETA IV - SYEP 1982 (1)	0.00	1,080,395.06	1,080,395.06	0.00	0.00	0.00	0.00
CETA IV - YEPT 1982	437.68	144,986.23	145,423.91	0.00	0.00	0.00	0.00
CETA VII - PSIP 1981	0.00	(6,174.85)	(6,174.85)	0.00	0.00	0.00	0.00
CETA VII - PSIP 1981/82	4,502.43	79,841.41	84,343.84	0.00	0.00	0.00	0.00
CETA Administration Pool 1981	50,222.62	6,174.85	56,397.47	0.00	0.00	0.00	0.00
CETA Administration Pool 1981/82	(32,452.56)	341,824.34	309,371.78	0.00	0.00	0.00	0.00
CETA Administration Pool 1982/83(1)	0.00	855,560.05	855,560.05	(84,185.91)	(84,185.91)	0.00	(84,185.91)
Public Employment Program Total	$ 76,119.39	$ 5,910,481.84	$ 5,986,601.23	$ (231,968.24)	$ (231,968.24)	$ 0.00	$ (231,968.24)
County Health Care (1)	0.00	2,687,350.00	2,687,350.00	0.00	0.00	0.00	0.00
Area Agency on Aging(1)	0.00	1,032,957.57	1,022,401.54	(19,055.25)	(8,499.22)	0.00	(8,499.22)
Air Pollution Control	45,811.78	158,804.73	173,811.85	0.00	30,804.66	0.00	30,804.66
TOTAL (2)	$10,013,339.06	$135,847,483.65	$132,556,936.68	$(8,701,061.25)	$4,602,824.78	$ 0.00	$4,602,824.78

(1) New fund established during fiscal year.
(2) To Auditor's Exhibit I, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY TYPE					
TAXES					
Property Taxes - Current Secured	$ 17,998,619.00	$ 0.00	$ 17,998,619.00	$ 18,484,579.13	$ 485,960.13
Property Taxes - Current Unsecured	960,690.00	0.00	960,690.00	1,238,369.43	277,679.43
Property Taxes - Prior Secured	89,500.00	0.00	89,500.00	(175,843.64)	(265,343.64)
Property Taxes - Prior Unsecured	20,100.00	0.00	20,100.00	114.59	(19,985.41)
1978-79 Supplemental Taxes - Unsecured	0.00	0.00	0.00	10.21	10.21
Special District Augmentation Fund	0.00	29,000.00	29,000.00	75,000.00	46,000.00
Penalties and Costs	180,000.00	0.00	180,000.00	240,725.19	60,725.19
Sales and Use Tax	5,550,000.00	15,000.00	5,565,000.00	7,158,300.80	1,593,300.80
Property Tax Transfer	275,000.00	0.00	275,000.00	243,095.23	(31,904.77)
Occupancy Tax	20,000.00	0.00	20,000.00	19,928.15	(71.85)
Racehorse Tax	2,000.00	0.00	2,000.00	2,743.00	743.00
Mobile Homes	45,000.00	0.00	45,000.00	17,704.53	(27,295.47)
TOTAL	$ 25,140,909.00	$ 44,000.00	$ 25,184,909.00	$ 27,304,726.62	$ 2,119,817.62
LICENSES, PERMITS AND FRANCHISES					
Animal Licenses	$ 23,000.00	$ 0.00	$ 23,000.00	$ 27,716.50	$ 4,716.50
Business Licenses	11,390.00	0.00	11,390.00	17,066.00	5,676.00
Construction Permits	350,000.00	0.00	350,000.00	370,417.34	20,417.34
Franchises	460,000.00	0.00	460,000.00	502,214.23	42,214.23
Road Privileges and Permits	15,000.00	0.00	15,000.00	10,223.21	(4,776.79)
Zoning Permits	33,500.00	0.00	33,500.00	22,640.19	(10,859.81)
Other Licenses and Permits	147,400.00	0.00	147,400.00	116,200.80	(31,199.20)
TOTAL	$ 1,040,290.00	$ 0.00	$ 1,040,290.00	$ 1,066,478.27	$ 26,188.27
FINES, FORFEITS AND PENALTIES					
Vehicle Code Fines	$ 1,409,491.00	$ (28,840.00)	$ 1,380,651.00	$ 1,455,146.45	$ 74,495.45
Other Court Fines	254,400.00	0.00	254,400.00	191,869.81	(62,530.19)
Forfeitures and Penalties	32,000.00	0.00	32,000.00	167,605.32	135,605.32
TOTAL	$ 1,695,891.00	$ (28,840.00)	$ 1,667,051.00	$ 1,814,621.58	$ 147,570.58
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 4,493,700.00	$ 658.00	$ 4,494,358.00	$ 4,750,995.49	$ 256,637.49
Rents and Concessions	60,500.00	0.00	60,500.00	66,616.69	6,116.69
TOTAL	$ 4,554,200.00	$ 658.00	$ 4,554,858.00	$ 4,817,612.18	$ 262,754.18

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE					
Highway Users Tax	$ 3,060,000.00	$ 0.00	$ 3,060,000.00	$ 3,082,690.99	$ 22,690.99
Motor Vehicle In Lieu Tax	3,675,000.00	0.00	3,675,000.00	3,829,377.38	154,377.38
Off Highway In Lieu Tax	3,000.00	0.00	3,000.00	3,322.02	322.02
Trailer Coach In Lieu Tax	100,000.00	0.00	100,000.00	232,139.10	132,139.10
Tax Deeded Land Rental	100.00	0.00	100.00	5,625.61	5,525.61
Medical Indigent Adult (MIA)	0.00	0.00	0.00	2,687,350.00	2,687,350.00
Other In Lieu Tax	6,050.00	0.00	6,050.00	0.00	(6,050.00)
Highway Property Rental	0.00	6,294.00	6,294.00	6,293.73	(.27)
Public Assistance Administration	5,786,287.00	2,388.00	5,788,675.00	5,033,324.99	(755,350.01)
Public Assistance Administration - Prior Year	0.00	0.00	0.00	46,479.00	46,479.00
Aid for Children - Unemployed Parent	5,610,973.00	0.00	5,610,973.00	4,722,114.47	(888,858.53)
Aid for Children - Family Group	12,984,043.00	0.00	12,984,043.00	14,266,470.33	1,282,427.33
Aid for Children - Boarding Home	1,729,293.00	0.00	1,729,293.00	1,479,561.73	(249,731.27)
Aid for Adoption of Children	110,880.00	0.00	110,880.00	108,126.84	(2,753.16)
Aid for Adoptions Assistance Program	0.00	0.00	0.00	699.50	699.50
Aid for California Children	555,450.00	0.00	555,450.00	321,367.65	(234,082.35)
Aid for Disabled	0.00	0.00	0.00	(556.85)	(556.85)
Aid - Prior Year	0.00	0.00	0.00	(416,821.37)	(416,821.37)
Aid for Children - APR Offset	0.00	0.00	0.00	(1,443,953.00)	(1,443,953.00)
Health Administration	14,666.00	0.00	14,666.00	16,284.00	1,618.00
Aid for Mental Health - Prior Year	0.00	0.00	0.00	757,322.08	757,322.08
Aid for Mental Health	3,103,892.00	10,270.00	3,114,162.00	3,743,335.00	629,173.00
Offset - Mental Health State Hospital Charges	979,591.00	(151,437.00)	828,154.00	595,917.98	(232,236.02)
Aid - Medically Indigent (MIA)	0.00	29,718.00	29,718.00	0.00	(29,718.00)
Aid for Mental Health - Drug Abuse	161,760.00	0.00	161,760.00	177,362.00	15,602.00
Aid for Mental Health - Drug Abuse--Pr. Yr.	0.00	0.00	0.00	13,135.00	13,135.00
Aid for Mental Health - Alcoholism Program	704,342.00	(27,139.00)	677,203.00	679,544.00	2,341.00
Aid for Mental Health - Alcoholism Prg.-Pr. Yr.	0.00	0.00	0.00	56,581.00	56,581.00
Aid for Tuberculosis	12,300.00	0.00	12,300.00	13,705.00	1,405.00
Aid for Health - Maternal & Child Health Care Grant	41,250.00	0.00	41,250.00	44,616.44	3,366.44
Aid - Hospital Construction (AB 3245)	0.00	100,750.00	100,750.00	10,702.23	(90,047.77)
Aid for Agriculture	314,291.00	15,508.00	329,799.00	370,463.33	40,664.33
Aid for Agriculture - Medfly 81/83	167,747.00	0.00	167,747.00	222,427.00	54,680.00
Aid for Construction	0.00	15,625.00	15,625.00	0.00	(15,625.00)
Aid for Construction - Prior Year	0.00	0.00	0.00	50,464.55	50,464.55
Aid for Veterans Affairs	15,000.00	0.00	15,000.00	9,929.00	(5,071.00)
Frank Raines OHY Act	0.00	0.00	0.00	92,117.18	92,117.18
Homeowners Property Tax Relief	1,065,300.00	0.00	1,065,300.00	1,044,840.74	(20,459.26)
Business Inventory Tax Relief - Livestock	0.00	0.00	0.00	87,998.00	87,998.00
Business Inventory Tax Relief	2,925,000.00	0.00	2,925,000.00	2,721,281.78	(203,718.22)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE--Continued					
All Other Apportionments/Subventions	$ 10,150.00	$ 0.00	$ 10,150.00	$ 25,100.69	$ 14,950.69
Aircraft Business Inventory Tax Relief Subvention	0.00	0.00	0.00	3,012.35	3,012.35
Open Space Subvention	760,000.00	0.00	760,000.00	980,349.00	220,349.00
Ridesharing Project	36,000.00	0.00	36,000.00	36,503.07	503.07
Other - MIA	0.00	0.00	0.00	421,966.76	421,966.76
Transit System	337,800.00	0.00	337,800.00	231,814.64	(105,985.36)
Other - Fairview/Parklawn Grant	0.00	33,293.00	33,293.00	0.00	(33,293.00)
LSCA Grant	41,600.00	0.00	41,600.00	31,200.00	(10,400.00)
Other - Area Agency on Aging	859,347.00	47,737.21	907,084.21	941,817.94	34,733.73
Other - Area Agency on Aging - Prior Year	0.00	0.00	0.00	14,389.00	14,389.00
County Arts Council Bloc Grant	0.00	12,000.00	12,000.00	12,000.00	0.00
Cigarette Tax	233,000.00	0.00	233,000.00	212,860.25	(20,139.75)
Defense Attorney Fees	5,000.00	0.00	5,000.00	4,681.87	(318.13)
Justice System Subvention	772,010.00	(20,825.80)	751,184.20	690,619.00	(60,565.20)
Abandoned Vehicle Claim	0.00	0.00	0.00	150.00	150.00
Victim-Witness Program	24,107.00	34,643.18	58,750.18	33,104.00	(25,646.18)
Juvenile Resource Officer Grant	33,000.00	0.00	33,000.00	31,177.00	(1,823.00)
School Lunch Program	15,000.00	0.00	15,000.00	7,174.71	(7,825.29)
County Arts Commission - Prior Year	0.00	0.00	0.00	17,262.48	17,262.48
924 Training Program	77,896.00	1,700.00	79,596.00	79,232.00	(364.00)
Dental Prevention	15,000.00	0.00	15,000.00	15,918.26	918.26
Lab Tests	4,500.00	0.00	4,500.00	154.00	(4,346.00)
Sterilization Service	5,100.00	0.00	5,100.00	2,080.00	(3,020.00)
Air Pollution	81,665.00	0.00	81,665.00	74,328.00	(7,337.00)
California Arts Council Grant	20,184.00	(12,000.00)	8,184.00	0.00	(8,184.00)
49-99 Library System	16,105.00	0.00	16,105.00	8,268.35	(7,836.65)
Mandated Costs	157,380.00	120,000.00	277,380.00	280,141.76	2,761.76
Crime Resistance Program	0.00	0.00	0.00	6,070.00	6,070.00
Reimbursement Violent Crimes	0.00	0.00	0.00	22.33	22.33
Career Criminal Prosecution	600.00	0.00	600.00	0.00	(600.00)
Juvenile Justice Deliquency Prevention	1,000.00	0.00	1,000.00	816.71	(183.29)
Fraud Collection Incentive Payment	2,000.00	0.00	2,000.00	0.00	(2,000.00)
Refugee - Prevention Health	23,500.00	0.00	23,500.00	26,250.00	2,750.00
EPSDT	66,466.00	0.00	66,466.00	49,408.00	(17,058.00)
Teenage Parent Program	0.00	64,000.00	64,000.00	29,356.00	(34,644.00)
Health Care Buy Out	3,047,459.00	885,866.00	3,933,325.00	3,933,025.00	(300.00)
Child Health & Disability Prevention - Administration	100,432.00	0.00	100,432.00	101,161.00	729.00
Screening Exams	200,000.00	0.00	200,000.00	156,342.07	(43,657.93)
Family Planning - Prior Year	0.00	0.00	0.00	6,622.25	6,622.25
Family Planning	315,000.00	55,038.00	370,038.00	425,938.33	55,900.33

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES—ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE--Continued					
Information and Education	$ 62,000.00	$ 0.00	$ 62,000.00	$ 61,999.57	$ (.43)
Special Circumstances - Welfare	390,000.00	0.00	390,000.00	169,522.10	(220,477.90)
Child Support Enforcement Incentive	172,500.00	0.00	172,500.00	229,465.89	56,965.89
Risk Reduction - Health	22,300.00	0.00	22,300.00	22,600.00	300.00
TOTAL	$ 51,034,316.00	$ 1,223,428.59	$ 52,257,744.59	$ 54,045,542.81	$ 1,787,798.22
FEDERAL					
Public Assistance - Family Support	$ 1,065,174.00	$ 0.00	$ 1,065,174.00	$ 1,007,744.50	$ (57,429.50)
Public Assistance - Welfare Administration	5,692,328.00	0.00	5,692,328.00	5,071,628.00	(620,700.00)
Public Assistance - Welfare Administration Prior Year	0.00	0.00	0.00	11,429.00	11,429.00
Adoption Assistance Program	0.00	0.00	0.00	5,137.00	5,137.00
General Assistance	0.00	0.00	0.00	10,160.01	10,160.01
Aid for Children - Unemployed Parent	5,419,655.00	0.00	5,419,655.00	7,365,687.97	1,946,032.97
Aid for Children - Family Group	14,546,318.00	0.00	14,546,318.00	15,120,133.24	573,815.24
Aid for Children - Boarding Home	505,055.00	0.00	505,055.00	470,737.91	(34,317.09)
Aid for Children - APR Offset	0.00	0.00	0.00	(1,616,048.00)	(1,616,048.00)
Aid - Prior Year	0.00	0.00	0.00	467,322.15	467,322.15
Aid for Disabled	0.00	0.00	0.00	(722.40)	(722.40)
Health Administration	10,000.00	0.00	10,000.00	8,388.00	(1,612.00)
Immunization Assessment	24,000.00	0.00	24,000.00	16,000.00	(8,000.00)
Grazing Fees	0.00	0.00	0.00	3,566.60	3,566.60
In Lieu Taxes - Housing	12,000.00	0.00	12,000.00	51,198.34	39,198.34
Entitlement Lands	4,000.00	0.00	4,000.00	0.00	(4,000.00)
Flood Control	0.00	16,596.50	16,596.50	25,062.26	8,465.76
National Institute of Drug Abuse Grant	251,565.00	0.00	251,565.00	258,607.00	7,042.00
Formula Grant	27,892.00	90.00	27,982.00	27,982.00	0.00
Emergency Services - National Inst. of Mental Health	11,107.00	0.00	11,107.00	21,844.00	10,737.00
Office of Emergency Services:					
Civil Defense	36,722.00	0.00	36,722.00	24,350.36	(12,371.64)
Civil Defense - Prior Year	0.00	0.00	0.00	6,295.16	6,295.16
Safety Radio Crystals	0.00	5,775.00	5,775.00	0.00	(5,775.00)
Fire Service Crystals	0.00	4,500.00	4,500.00	0.00	(4,500.00)
Mobile Command	0.00	13,600.00	13,600.00	0.00	(13,600.00)
Aid for Construction	0.00	3,932,403.53	3,932,403.53	3,388,765.43	(543,638.10)
Court Referral - Year 2	9,000.00	0.00	9,000.00	0.00	(9,000.00)
Family Planning	178,000.00	0.00	178,000.00	189,799.00	11,799.00
Family Planning - Prior Year	0.00	0.00	0.00	47,334.40	47,334.40
HUD Block	41,000.00	500,000.00	541,000.00	35,401.47	(505,598.53)
D.A. Automated Case Process	26,842.00	0.00	26,842.00	18,932.00	(7,910.00)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL--Continued					
Cuban Entrants	$ 107,136.00	$ 0.00	$ 107,136.00	$ 10,121.00	$ (97,015.00)
Refugee Resettlement	277,301.00	0.00	277,301.00	325,789.32	48,488.32
School Lunch Program	45,000.00	0.00	45,000.00	58,267.60	13,267.60
Revenue Sharing	428,158.00	283,000.00	711,158.00	711,158.00	0.00
Child Support Enforcement Incentive	345,000.00	0.00	345,000.00	471,247.70	126,247.70
TOTAL	$ 29,063,253.00	$ 4,755,965.03	$ 33,819,218.03	$ 33,613,319.02	$ (205,899.01)
FEDERAL MANPOWER PROGRAMS - MEMO (See Total)					
CETA II					
B, C 1981/82				$ 684,460.83	$ 684,460.83
CETA IV					
SYEP - 1982/83				1,080,395.06	1,080,395.06
YETP - 1982/83				144,986.23	144,986.23
CETA VII					
PSIP - 1981				(6,174.85)	(6,174.85)
PSIP - 1981/82				79,841.41	79,841.41
YETP - 1982/83				2,723,413.92	2,723,413.92
CETA ADMINISTRATION POOL					
CETA Programs - 1981				6,174.85	6,174.85
CETA Programs - 1981/82				341,824.34	341,824.34
CETA Programs - 1982/83				855,560.05	855,560.05
CETA PROGRAMS - ESTIMATED REVENUE	$ 7,317,107.00	$ 0.00	$ 7,317,107.00	$ 0.00	(7,317,107.00)
TOTAL FEDERAL MANPOWER	$ 7,317,107.00	$ 0.00	$ 7,317,107.00	$ 5,910,481.84	$ (1,406,625.16)
TOTAL FROM OTHER GOVERNMENTAL AGENCIES	$ 87,414,676.00	$ 5,979,393.62	$ 93,394,069.62	$ 93,569,343.67	$ 175,274.05
CHARGES FOR CURRENT SERVICES					
Assessment and Tax Collection Fees	$ 1,000.00	$ 0.00	$ 1,000.00	$ 797.00	$ (203.00)
Auditing and Accounting Fees	203,190.00	0.00	203,190.00	206,188.04	2,998.04
Election Services	105,000.00	0.00	105,000.00	81,006.88	(23,993.12)
Legal Services	47,000.00	0.00	47,000.00	66,331.57	19,331.57

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CHARGES FOR CURRENT SERVICES--Continued					
Planning and Engineering Services	$ 141,750.00	$ 0.00	$ 141,750.00	$ 52,724.98	$ (89,025.02)
Road and Street Services	0.00	29,244.63	29,244.63	33,808.65	4,564.02
Agricultural Services	60,360.00	0.00	60,360.00	62,280.17	1,920.17
Civil Process Services	224,500.00	0.00	224,500.00	239,099.59	14,599.59
Court Fees and Costs	610,600.00	0.00	610,600.00	669,754.45	59,154.45
Estate Fees	50,000.00	0.00	50,000.00	53,153.05	3,153.05
Animal Control	150,000.00	0.00	150,000.00	143,732.71	(6,267.29)
Humane Services	14,113.00	0.00	14,113.00	15,691.00	1,578.00
Law Enforcement Services	62,800.00	0.00	62,800.00	57,624.13	(5,175.87)
Recording Fees	319,000.00	0.00	319,000.00	336,482.17	17,482.17
Health Fees	309,050.00	32,250.00	341,300.00	429,867.28	88,567.28
Health Fees - MIA Reimbursement	0.00	0.00	0.00	1,672.82	1,672.82
Welfare - MIA Reimbursement	0.00	0.00	0.00	257,107.00	257,107.00
Mental Health Services - Prior Year	0.00	0.00	0.00	7,977.50	7,977.50
Mental Health Services	1,761,551.00	(103,461.00)	1,658,090.00	1,182,456.94	(475,633.06)
Drug Abuse Services	48,200.00	0.00	48,200.00	52,589.44	4,389.44
Alcoholism Treatment Program Services	50,800.00	16,475.00	67,275.00	37,793.28	(29,481.72)
Family Planning	72,500.00	0.00	72,500.00	96,017.11	23,517.11
Adoption Fees	5,000.00	0.00	5,000.00	4,000.00	(1,000.00)
California Children's Services	29,000.00	0.00	29,000.00	174,449.68	145,449.68
Unanticipated Cost Report Settlement	0.00	0.00	0.00	296,398.00	296,398.00
Institutional Care and Services	553,000.00	0.00	553,000.00	693,778.00	140,778.00
Educational Services	43,500.00	0.00	43,500.00	49,443.43	5,943.43
Library Services	64,000.00	0.00	64,000.00	123,639.60	59,639.60
Parks and Recreation	328,600.00	0.00	328,600.00	377,336.42	48,736.42
Fingerprint Fees	15,855.00	0.00	15,855.00	22,285.75	6,430.75
Other Charges - Chief Administrative Officer	0.00	0.00	0.00	1,250.00	1,250.00
Salary Sharing with Schools	16,500.00	0.00	16,500.00	14,575.84	(1,924.16)
Other Charges - Agricultural Commissioner	0.00	0.00	0.00	54.70	54.70
Burial Reimbursements	1,900.00	0.00	1,900.00	1,597.75	(302.25)
Vehicle Code Administration - ATP	8,000.00	0.00	8,000.00	7,207.50	(792.50)
Bail Deposit Fee	35,000.00	0.00	35,000.00	34,607.50	(392.50)
Bond Registration	0.00	0.00	0.00	70.00	70.00
Emergency Services - Cities	16,500.00	0.00	16,500.00	14,714.25	(1,785.75)
Arbitration Fees	28,000.00	12,000.00	40,000.00	24,400.52	(15,599.48)
Weed Eradication Fees	4,000.00	0.00	4,000.00	1,475.00	(2,525.00)
Dental Chart Reimbursements	900.00	0.00	900.00	0.00	(900.00)
Women's Refuge Center	3,189.00	0.00	3,189.00	2,362.70	(826.30)
Assessment Appeals	0.00	0.00	0.00	140.00	140.00
Other - EMS Coordination	0.00	0.00	0.00	31,220.50	31,220.50
Other - Postage	100.00	0.00	100.00	0.00	(100.00)
Administrative Services - Air Pollution	0.00	1,000.00	1,000.00	0.00	(1,000.00)
Interim Assistance Repayment	119,900.00	0.00	119,900.00	133,398.73	13,498.73

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CHARGES FOR CURRENT SERVICES--Continued					
Air Pollution Fees	$ 102,000.00	$ 0.00	$ 102,000.00	$ 73,493.42	$ (28,506.58)
Cooperative Extension	0.00	0.00	0.00	1,338.00	1,338.00
Abandon Vehicle - Dismantlers	1,455.00	0.00	1,455.00	137.00	(1,318.00)
General Relief Repayment	4,000.00	0.00	4,000.00	6,108.05	2,108.05
Environmental Reports	1,300.00	0.00	1,300.00	4,130.95	2,830.95
Other - Fire Warden	3,600.00	0.00	3,600.00	8,861.07	5,261.07
County Transit - Farebox	23,280.00	0.00	23,280.00	42,422.34	19,142.34
Court Referral Program	0.00	0.00	0.00	1,065.00	1,065.00
Other - Restitution--Service Charges	0.00	0.00	0.00	673.38	673.38
TOTAL	$ 5,639,993.00	$ (12,491.37)	$ 5,627,501.63	$ 6,230,790.84	$ 603,289.21
OTHER REVENUE					
Sale of Fixed Assets	$ 10,000.00	$ 0.00	$ 10,000.00	$ 10,202.61	$ 202.61
Other Sales	10,600.00	0.00	10,600.00	17,493.15	6,893.15
Unclaimed Estates	0.00	0.00	0.00	1,122.68	1,122.68
Cancelled Warrants and Unclaimed Money	46,500.00	0.00	46,500.00	265,616.11	219,116.11
Damage, Restitution, Refunds and Insurance	7,500.00	0.00	7,500.00	20,674.05	13,174.05
Donations and Contributions	4,700.00	15,085.50	19,785.50	24,704.06	4,918.56
Judges Salary and Travel Expense Reimbursement	0.00	0.00	0.00	14,195.17	14,195.17
County Cash Match	76,384.00	270.00	76,654.00	74,892.97	(1,761.03)
Drug Enforcement - Overmatch	36,561.00	0.00	36,561.00	45,558.70	8,997.70
Jury Witness Fee Reimbursement	17,525.00	0.00	17,525.00	8,217.98	(9,307.02)
Reimbursed Fixed Assets - Revenue Sharing	163,180.00	2,100.00	165,280.00	183,389.42	18,109.42
Copies Prepared	37,040.00	0.00	37,040.00	52,318.11	15,278.11
Return Check Fee	0.00	0.00	0.00	640.00	640.00
Cities Share - Clemars	0.00	2,624.40	2,624.40	2,235.60	(388.80)
Other Revenue - Space Allocation	0.00	0.00	0.00	7,038.25	7,038.25
Assigned Counsel Reimbursement	1,400.00	0.00	1,400.00	4,633.77	3,233.77
Other Revenue - Cash Deficiency Payment	352,184.00	0.00	352,184.00	95,776.20	(256,407.80)
Other Revenue - Retirement	4,800.00	0.00	4,800.00	0.00	(4,800.00)
Other Revenue - County School Print Shop	0.00	47,868.91	47,868.91	95,737.83	47,868.92
Other Revenue - Various	10,700.00	70,255.39	80,955.39	119,463.83	38,508.44
TOTAL	$ 779,074.00	$ 138,204.20	$ 917,278.20	$ 1,043,910.49	$ 126,632.29
GRAND TOTAL BY TYPE	$126,265,033.00	$ 6,120,924.45	$132,385,957.45	$135,847,483.65	$ 3,461,526.20

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY FUND					
GENERAL FUND					
Taxes	$ 23,268,548.00	$ 0.00	$ 23,268,548.00	$ 23,554,934.63	$ 286,386.63
Licenses, Permits and Franchises	1,025,290.00	0.00	1,025,290.00	1,056,255.06	30,965.06
Fines, Forfeits and Penalties	716,591.00	(28,840.00)	687,751.00	787,371.25	99,620.25
Revenue From Use of Money and Property	3,271,200.00	0.00	3,271,200.00	4,077,349.96	806,149.96
Aid From Other Governmental Agencies	75,577,899.00	1,677,737.38	77,255,636.38	76,638,194.77	(671,441.61)
Charges for Current Services	5,529,993.00	(41,736.00)	5,488,257.00	6,104,111.02	615,854.02
Other Revenue	343,506.00	68,082.31	411,588.31	779,946.12	368,357.81
TOTAL GENERAL FUND	$109,733,027.00	$ 1,675,243.69	$111,408,270.69	$112,998,162.81	$ 1,589,892.12
COUNTY SURVEY MONUMENT PRESERVATION					
Charges for Current Services	$ 0.00	$ 0.00	$ 0.00	$ 15,490.00	$ 15,490.00
TOTAL COUNTY SURVEY MONUMENT PRESERVATION	$ 0.00	$ 0.00	$ 0.00	$ 15,490.00	$ 15,490.00
ROAD FUND					
Taxes	$ 1,450,000.00	$ 15,000.00	$ 1,465,000.00	$ 3,231,000.00	$ 1,766,000.00
Licenses and Permits	15,000.00	0.00	15,000.00	10,223.21	(4,776.79)
Fines, Forfeits and Penalties	800,000.00	0.00	800,000.00	879,042.58	79,042.58
Revenue From Use of Money and Property	675,000.00	0.00	675,000.00	391,859.04	(283,140.96)
Aid From Other Governmental Agencies	3,060,000.00	3,970,919.03	7,030,919.03	6,502,812.41	(528,106.62)
Charges for Current Services	8,000.00	29,244.63	37,244.63	37,696.40	451.77
Other Revenue	7,000.00	69,805.39	76,805.39	88,014.88	11,209.49
TOTAL ROAD FUND	$ 6,015,000.00	$ 4,084,969.05	$ 10,099,969.05	$ 11,140,648.52	$ 1,040,679.47
LITTER CLEANUP FUND					
Fines, Forfeits and Penalties	$ 300.00	$ 0.00	$ 300.00	$ 180.25	$ (119.75)
TOTAL LITTER CLEANUP FUND	$ 300.00	$ 0.00	$ 300.00	$ 180.25	$ (119.75)
OFF-HIGHWAY VEHICLE FUND					
Revenue From Use of Money and Property	$ 2,000.00	$ 0.00	$ 2,000.00	$ 2,786.66	$ 786.66
Aid From Other Governmental Agencies	3,000.00	0.00	3,000.00	$ 3,322.02	322.02
TOTAL OFF-HIGHWAY VEHICLE FUND	$ 5,000.00	$ 0.00	$ 5,000.00	$ 6,108.68	$ 1,108.68

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES—ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Taxes	$ 270,457.00	$ 0.00	$ 270,457.00	$ 288,473.74	$ 18,016.74
Revenue From Use of Money and Property	1,000.00	0.00	1,000.00	903.47	(96.53)
Aid From Other Governmental Agencies	57,150.00	0.00	57,150.00	56,396.05	(753.95)
Other Revenue	352,184.00	0.00	352,184.00	95,776.20	(256,407.80)
TOTAL COUNTY SUPERINTENDENT OF SCHOOLS	$ 680,791.00	$ 0.00	$ 680,791.00	$ 441,549.46	$ (239,241.54)
COUNTY FIRE SERVICE FUND					
Taxes	$ 151,904.00	$ 29,000.00	$ 180,904.00	$ 230,318.25	$ 49,414.25
Aid From Other Governmental Agencies	30,350.00	0.00	30,350.00	29,093.64	(1,256.36)
TOTAL COUNTY FIRE SERVICE FUND	$ 182,254.00	$ 29,000.00	$ 211,254.00	$ 259,411.89	$ 48,157.89
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 4,000.00	$ 0.00	$ 4,000.00	$ 3,277.50	$ (722.50)
TOTAL FISH AND GAME FUND	$ 4,000.00	$ 0.00	$ 4,000.00	$ 3,277.50	$ (722.50)
DEPARTMENT OF JUSTICE, ALCOHOL, AND DRUG ANALYSIS					
Fines, Forfeits and Penalties	$ 175,000.00	$ 0.00	$ 175,000.00	$ 144,750.00	$ (30,250.00)
TOTAL DEPARTMENT OF JUSTICE, ALCOHOL AND DRUG ANALYSIS	$ 175,000.00	$ 0.00	$ 175,000.00	$ 144,750.00	$ (30,250.00)
GENERAL REVENUE SHARING FUND					
Revenue From Use of Money and Property	$ 600,000.00	$ 0.00	$ 600,000.00	$ 337,152.40	$ (262,847.60)
Aid From Other Governmental Agencies	428,158.00	283,000.00	711,158.00	711,158.00*	0.00
TOTAL GENERAL REVENUE SHARING FUND	$ 1,028,158.00	$ 283,000.00	$ 1,311,158.00	$ 1,048,310.40	$ (262,847.60)
AREA AGENCY ON AGING					
Revenue From Use of Money and Property	$ 0.00	$ 658.00	$ 658.00	$ 1,577.34	$ 919.34
Aid From Other Governmental Agencies	859,347.00	47,737.21	907,084.21	956,206.94	49,122.73
Other Revenue	76,384.00	316.50	76,700.50	75,173.29	(1,527.21)
TOTAL AREA AGENCY ON AGING	$ 935,731.00	$ 48,711.71	$ 984,442.71	$ 1,032,957.57	$ 48,514.86

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
COUNTY HEALTH CARE FUND - MIA					
Aid From Other Governmental Agencies	$ 0.00	$ 0.00	$ 0.00	$ 2,687,350.00	$ 2,687,350.00
TOTAL COUNTY HEALTH CARE FUND - MIA	$ 0.00	$ 0.00	$ 0.00	$ 2,687,350.00	$ 2,687,350.00
PUBLIC EMPLOYMENT PROGRAMS					
Aid From Other Governmental Agencies:					
CETA Administration Pool - 1981				$ 6,174.85	$ 6,174.85
CETA Administration Pool - 1981/82				341,824.34	341,824.34
CETA Administration Pool - 1982/83	$ 7,317,107.00		$ 7,317,107.00	855,560.05	(6,461,546.95)
CETA VII--PSIP - 1981				(6,174.85)	(6,174.85)
CETA VII--PSIP - 1981/82				79,841.41	79,841.41
CETA VI--YETP - 1982/83				144,986.23	144,986.23
CETA VII--YETP 1982/83				2,723,413.92	2,723,413.92
CETA IV--SYEP - 1982/83				1,080,395.06	1,080,395.06
CETA II--B, C - 1981/82				684,460.83	684,460.83
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 7,317,107.00	$ 0.00	$ 7,317,107.00	$ 5,910,481.84	$ (1,406,625.16)
AIR POLLUTION CONTROL					
Revenue From Use of Money and Property	$ 5,000.00	$ 0.00	$ 5,000.00	$ 5,983.31	$ 983.31
Aid From Other Governmental Agencies	81,665.00	0.00	81,665.00	74,328.00	(7,337.00)
Charges for Current Services	102,000.00	0.00	102,000.00	73,493.42	(28,506.58)
Other Revenue	0.00	0.00	0.00	5,000.00	5,000.00
TOTAL AIR POLLUTION CONTROL	$ 188,665.00	$ 0.00	$ 188,665.00	$ 158,804.73	$ (29,860.27)
GRAND TOTAL BY FUND	$126,265,033.00**	$ 6,120,924.45	$132,385,957.45	$135,847,483.65	$ 3,461,526.20***

*All Federal Revenue Sharing receipts are deposited in Revenue Sharing Trust Fund--see Exhibit VIII. The amounts transferred from Trust are included in Exhibit II, Schedule D.
**Refer to Stanislaus County Final Budget, Fiscal Year 1982-83, Page 13.
***Refer to Auditor's Exhibit II, Schedule A by Individual Fund Totals.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
GROUPED BY FUNCTION					
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
Board of Supervisors	$ 287,671.00	$ 2,416.10	$ 6,418.50	$ 0.00	$ 296,505.60
Chief Administrative Officer	411,615.00	70.00	1,034.51	8,397.74	421,117.25
TOTAL	$ 699,286.00	$ 2,486.10	$ 7,453.01	$ 8,397.74	$ 717,622.85
FINANCE					
Assessor	$ 2,400,295.00	$ 3,709.56	$ 341.00	$ 0.00	$ 2,404,345.56
Auditor-Controller	295,336.00	1,399.00	193.00	0.00	296,928.00
Auditor-Controller--CETA Accounting	0.00	0.00	0.00	0.00	0.00
Purchasing Agent	8,213.00	188.00	150.00	0.00	8,551.00
Treasurer and Tax Collector	615,008.00	5,934.00	107.00	15,172.67	636,221.67
Treasurer and Tax Collector--Collections Division	6,811.00	8,650.00	0.00	0.00	15,461.00
TOTAL	$ 3,325,663.00	$ 19,880.56	$ 791.00	$ 15,172.67	$ 3,361,507.23
COUNSEL					
County Counsel	$ 389,111.00	$ 10,980.00	$ 6,019.25	$ 0.00	$ 406,110.25
TOTAL	$ 389,110.00	$ 10,980.00	$ 6,019.25	$ 0.00	$ 406,110.25
PERSONNEL					
Personnel	$ (21,949.00)	$ 70.00	$ 357.88	$ 99,339.87	$ 77,818.75
TOTAL	$ (21,949.00)	$ 70.00	$ 357.88	$ 99,339.87	$ 77,818.75
ELECTIONS					
County Clerk	$ 631,535.00	$ 2,177.00	$ 140.00	$ 0.00	$ 633,852.00
TOTAL	$ 631,535.00	$ 2,177.00	$ 140.00	$ 0.00	$ 633,852.00
PROPERTY MANAGEMENT					
Building Maintenance	$ (21,657.00)	$ 4,539.31	$ 0.00	$ 26,915.33	$ 9,797.64
TOTAL	$ (21,657.00)	$ 4,539.31	$ 0.00	$ 26,915.33	$ 9,797.64

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 113,852.32	$ 146,519.81	$ 0.00	$ (20,000.00)	$ 5,830.70	$ 246,202.83	$ 50,302.77
449,866.68	71,665.44	0.00	(101,296.87)	882.00	421,117.25	0.00
$ 563,719.00	$ 218,185.25	$ 0.00	$ (121,296.87)	$ 6,712.70	$ 667,320.08	$ 50,302.77
$ 1,881,014.35	$ 311,952.09	$ 483.36	$ (1,014.42)	$ 3,189.05	$ 2,195,624.43	$ 208,721.13
1,088,746.22	231,567.62	0.00	(1,201,892.28)	320.00	118,741.56	178,186.44
139,180.70	145,330.03	0.00	(284,510.73)	0.00	0.00	0.00
329,604.15	74,399.69	0.00	(419,460.05)	578.00	(14,878.21)	23,429.21
536,223.70	245,985.19	299.98	(155,203.30)	8,916.10	636,221.67	0.00
561,322.51	136,655.60	1,755.36	(707,413.38)	0.00	(7,679.91)	23,140.91
$ 4,536,091.63	$ 1,145,890.22	$ 2,538.70	$ (2,769,494.16)	$ 13,003.15	$ 2,928,029.54	$ 433,477.69
$ 396,835.32	$ 76,440.92	$ 0.00	$ (148,512.35)	$ 485.00	$ 325,248.89	$ 80,861.36
$ 396,835.32	$ 76,440.92	$ 0.00	$ (148,512.35)	$ 485.00	$ 325,248.89	$ 80,861.36
$ 395,609.96	$ 105,533.29	$ 0.00	$ (425,482.50)	$ 2,158.00	$ 77,818.75	$ 0.00
$ 395,609.96	$ 105,533.29	$ 0.00	$ (425,482.50)	$ 2,158.00	$ 77,818.75	$ 0.00
$ 254,645.37	$ 266,077.93	$ 2,102.72	$ 0.00	$ 2,915.00	$ 525,741.02	$ 108,110.98
$ 254,645.37	$ 266,077.93	$ 2,102.72	$ 0.00	$ 2,915.00	$ 525,741.02	$ 108,110.98
$ 1,576,807.28	$ 1,056,663.72	$ 5,200.64	$ (2,665,419.05)	$ 36,545.05	$ 9,797.64	$ 0.00
$ 1,576,807.28	$ 1,056,663.72	$ 5,200.64	$ (2,665,419.05)	$ 36,545.05	$ 9,797.64	$ 0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PLANT ACQUISITION					
Airport Improvement	$ 3,450.00	$ 16,000.00	$ 0.00	$ 0.00	$ 19,450.00
Capital Improvement	0.00	29,669.86	76,463.88	162,638.46	268,772.20
Hospital Project - AB3245-R	0.00	0.00	100,750.00	0.00	100,750.00
HUD Block Grant	0.00	36,350.36	500,000.00	0.00	536,350.36
County Schools Print Shop	0.00	0.00	47,868.91	0.00	47,868.91
Special Revenue Sharing Projects	3,472,380.00	894,934.78	283,000.00	0.00	4,650,314.78
TOTAL	$ 3,475,830.00	$ 976,955.00	$ 1,008,082.79	$162,638.46	$ 5,623,506.25
PROMOTION					
Advertising County Resources	$ 0.00	$ 1,038.80	$ 3,600.00	$ 188.55	$ 4,827.35
TOTAL	$ 0.00	$ 1,038.80	$ 3,600.00	$ 188.55	$ 4,827.35
OTHER GENERAL					
Retirement Board	$ 51,850.00	$ 2,061.01	$ 0.00	$ 0.00	$ 53,911.01
Risk Management	42,833.00	0.00	86,837.00	0.00	129,670.00
Public Works - Administration	5,484.00	110.00	3,051.10	0.00	8,645.10
Public Works - Engineering	259,682.00	1,321.33	11,220.00	0.00	272,223.33
TOTAL	$ 359,849.00	$ 3,492.34	$ 101,108.10	$ 0.00	$ 464,449.44
TOTAL GENERAL FUNCTION	$ 8,837,668.00	$ 1,021,619.11	$ 1,127,552.03	$312,652.62	$ 11,299,491.76
PUBLIC PROTECTION					
JUDICIAL					
Court Referral	$ 0.00	$ 0.00	$ 1,080.00	$ 0.00	$ 1,080.00
Superior Court	1,079,080.00	0.00	97,535.02	0.00	1,176,615.02
Stanislaus County Municipal Court	2,506,343.00	5,103.00	25,298.84	0.00	2,536,744.84
County Clerk-Recorder	1,087,033.00	720.00	51,720.26	0.00	1,139,473.26
District Attorney	2,347,228.00	1,098.00	77,892.21	0.00	2,426,218.21
D.A. Automated Case Project	27,489.00	17,045.84	0.00	0.00	44,534.84
Family Support Division	1,404,819.00	98.00	2,275.96	0.00	1,407,192.96
Grand Jury	10,234.00	0.00	0.00	0.00	10,234.00
Career Criminal Prosecution	0.00	1,200.00	0.00	0.00	1,200.00
Public Defender	1,091,156.00	722.00	181,961.00	0.00	1,273,839.00
Department of Justice Alcohol and Drug	175,000.00	20,000.00	0.00	0.00	195,000.00
TOTAL	$ 9,728,382.00	$ 45,986.84	$ 437,763.29	$ 0.00	$ 10,212,132.13

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 19,450.00	$ 19,450.00	$ 0.00
0.00	0.00	228,668.99	0.00	40,103.21	268,772.20	0.00
0.00	0.00	10,702.22	0.00	90,047.78	100,750.00	0.00
0.00	35,678.73	0.00	0.00	675.00	36,353.73	499,996.63
0.00	0.00	47,868.91	0.00	0.00	47,868.91	0.00
0.00	693,349.75	1,121,889.33	0.00	2,572,228.84	4,387,467.92	262,846.86
$ 0.00	$ 729,028.48	$1,409,129.45	$ 0.00	$ 2,722,504.83	$ 4,860,662.76	$ 762,843.49
$ 0.00	$ 2,219.11	$ 0.00	$ 0.00	$ 2,608.24	$ 4,827.35	$ 0.00
$ 0.00	$ 2,219.11	$ 0.00	$ 0.00	$ 2,608.24	$ 4,827.35	$ 0.00
$ 0.00	$10,680,298.31	$ 2,061.01	$(10,659,259.39)	$ 0.00	$ 23,099.93	$ 30,811.08
156,728.75	1,751,985.20	0.00	(1,939,656.44)	19.30	(30,923.19)	160,593.19
161,860.77	53,335.32	0.00	(220,085.56)	168.00	(4,721.47)	13,366.57
988,288.56	218,318.62	7,429.89	(1,012,241.25)	770.38	202,566.20	69,657.13
$ 1,306,878.08	$12,703,937.45	$ 9,490.90	$(13,831,242.64)	$ 957.68	$ 190,021.47	$ 274,427.97
$ 9,030,586.64	$16,303,976.37	$1,428,462.41	$(19,961,447.57)	$ 2,787,889.65	$ 9,589,467.50	$ 1,710,024.26
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,080.00	$ 1,080.00	$ 0.00
582,872.77	900,615.18	0.00	(320,001.39)	537.00	1,164,023.56	12,591.46
1,479,560.52	1,044,216.69	18,700.97	(117,507.79)	8,704.26	2,433,674.65	103,070.19
851,606.74	209,115.01	9,735.82	(1,397.36)	4,864.90	1,073,925.11	65,548.15
2,096,222.30	399,989.26	895.40	(74,692.63)	2,873.00	2,425,287.33	930.88
1,536.07	24,585.00	14,101.70	(24,590.23)	700.00	16,332.54	28,202.30
987,778.14	373,828.12	6,439.39	0.00	746.00	1,368,791.65	38,401.31
0.00	10,186.71	0.00	0.00	0.00	10,186.71	47.29
0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00
781,560.76	446,074.94	0.00	0.00	453.41	1,228,089.11	45,749.89
0.00	98,519.68	0.00	0.00	40,000.00	138,519.68	56,480.32
$ 6,781,137.30	$ 3,507,130.59	$ 49,873.28	$ (538,189.40)	$ 61,158.57	$ 9,861,110.34	$ 351,021.79

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
POLICE PROTECTION					
Sheriff	$ 6,782,814.00	$ 18,011.04	$ 32,947.28	$ 0.00	$ 6,833,772.32
Drug Enforcement	282,590.00	0.00	0.00	0.00	282,590.00
Marshal	577,097.00	0.00	0.00	0.00	577,097.00
TOTAL	$ 7,642,501.00	$ 18,011.04	$ 32,947.28	$ 0.00	$ 7,693,459.32
DETENTION AND CORRECTION					
Correctional Program Coordinator	$ 0.00	$ 0.00	$ 1,080.00	$ 0.00	$ 1,080.00
County Jail	2,585,824.00	4,576.07	0.00	52,916.16	2,643,316.23
County Justice System	709,277.00	138,570.59	(20,825.80)	0.00	827,021.79
Honor Farm	1,177,793.00	4,575.33	0.00	0.00	1,182,368.33
Juvenile Hall	1,820,039.00	9,827.31	1,700.00	0.00	1,831,566.31
Probation	2,733,560.00	1,776.43	3,884.70	0.00	2,739,221.13
Women's Detention	698,177.00	1,795.00	14,000.00	4,038.23	718,010.23
TOTAL	$ 9,724,670.00	$ 161,120.73	$ (161.10)	$ 56,954.39	$ 9,942,584.02
FIRE PROTECTION					
Fire Warden - General Fund	$ 587,785.00	$ 759.00	$ (54,930.00)	$ 0.00	$ 533,614.00
Fire Warden - County Fire Service Fund	182,254.00	0.00	29,000.00	0.00	211,254.00
TOTAL	$ 770,039.00	$ 759.00	$ (25,930.00)	$ 0.00	$ 744,868.00
PROTECTIVE INSPECTION					
Abandoned Vehicle Abatement	$ 1,370.00	$ 0.00	$ 0.00	$ 0.00	$ 1,370.00
Agricultural Commissioner	1,218,077.00	695.00	15,663.00	0.00	1,234,435.00
Building Inspection	456,516.00	0.00	68.00	0.00	456,584.00
TOTAL	$ 1,675,963.00	$ 695.00	$ 15,731.00	$ 0.00	$ 1,692,389.00
OTHER PROTECTION					
Animal Control	$ 498,007.00	$ 1,641.50	$ 0.00	$ 0.00	$ 499,648.50
Conservatorship Investigator	63,644.00	0.00	67.56	0.00	63,711.56
Consumer Affairs Coordinator	124,157.00	0.00	109.00	0.00	124,266.00
Coroner	282,401.00	89.00	39.00	0.00	282,529.00
Fish and Game Propagation	9,331.00	0.00	0.00	0.00	9,331.00
Litter Enforcement Grant, Second Year	0.00	1,683.08	0.00	0.00	1,683.08
Office of Emergency Services	61,758.00	115.00	11,649.40	1,058.20	74,580.60

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 5,149,151.90	$ 1,397,591.01	$ 11,702.85	$ (140,459.18)	$ 20,495.37	$ 6,438,481.95	$ 395,290.37
191,014.73	71,253.38	0.00	0.00	0.00	262,268.11	20,321.89
491,490.51	71,584.91	1,639.20	0.00	0.00	564,714.62	12,382.38
$ 5,831,657.14	$ 1,540,429.30	$ 13,342.05	$ (140,459.18)	$ 20,495.37	$ 7,265,464.68	$ 427,994.64
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,080.00	$ 1,080.00	$ 0.00
1,865,232.27	787,044.18	5,961.60	(27,384.52)	12,462.70	2,643,316.23	0.00
482,450.25	184,723.17	0.00	0.00	159,848.37	827,021.79	0.00
728,075.23	388,087.07	13,274.96	0.00	10,775.20	1,140,212.46	42,155.87
1,256,406.50	418,898.76	8,227.49	0.00	15,806.08	1,699,338.83	132,227.48
2,112,813.35	552,536.76	1,491.28	(48,578.86)	3,835.24	2,622,097.77	117,123.36
528,791.52	186,242.39	26.50	0.00	2,949.82	718,010.23	0.00
$ 6,973,769.12	$ 2,517,532.33	$ 28,981.83	$ (75,963.38)	$ 206,757.41	$ 9,651,077.31	$ 291,506.71
$ 409,021.95	$ 237,554.65	$ 0.00	$ (324,911.89)	$ 55,659.00	$ 377,323.71	$ 156,290.29
0.00	259,411.89	0.00	0.00	0.00	259,411.89	(48,157.89)
$ 409,021.95	$ 496,966.54	$ 0.00	$ (324,911.89)	$ 55,659.00	$ 636,735.60	$ 108,132.40
$ 0.00	$ 984.30	$ 0.00	$ 0.00	$ 0.00	$ 984.30	$ 385.70
947,314.42	226,061.69	17,337.28	(24.54)	579.13	1,191,267.98	43,167.02
378,422.47	66,262.33	288.69	0.00	77.50	445,050.99	11,533.01
$ 1,325,736.89	$ 293,308.32	$ 17,625.97	$ (24.54)	$ 656.63	$ 1,637,303.27	$ 55,085.73
$ 354,717.60	$ 137,431.75	$ 201.35	$ 0.00	$ 4,285.82	$ 496,636.52	$ 3,011.98
45,856.68	5,681.34	0.00	0.00	99.78	51,637.80	12,073.76
101,149.55	18,140.47	0.00	0.00	0.00	119,290.02	4,975.98
132,039.81	133,941.79	1,681.71	0.00	655.52	268,318.83	14,210.17
0.00	4,013.88	0.00	0.00	0.00	4,013.88	5,317.12
0.00	.28	0.00	0.00	0.00	.28	1,682.80
51,084.42	14,346.18	0.00	(4,500.00)	13,650.00	74,580.60	0.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER PROTECTION--Continued					
Planning and Community Development	$ 502,875.00	$ 10,008.00	$ 592.00	$ 0.00	$ 513,475.00
SAAG Administration Contracts	192,190.00	0.00	0.00	8,375.02	200,565.02
Local Agency Formation Commission	70,651.00	0.00	0.00	0.00	70,651.00
Victim/Witness Program	23,577.00	540.00	34,633.18	0.00	58,750.18
Water Resources	3,001.00	0.00	0.00	2,195.95	5,196.95
TOTAL	$ 1,831,592.00	$ 14,076.58	$ 47,090.14	$ 11,629.17	$ 1,904,387.89
TOTAL PUBLIC PROTECTION FUNCTION	$ 31,373,147.00	$ 240,649.19	$ 507,440.61	$ 68,583.56	$ 32,189,820.36
PUBLIC WAYS AND FACILITIES					
ROAD CONSTRUCTION AND MAINTENANCE					
Morgan Shop - Road Equipment Pool	$ 0.00	$ 8,705.69	$ 420.00	$ 0.00	$ 9,125.69
Public Works - Road and Bridge	6,107,835.00	4,416,861.89	4,252,902.73	0.00	14,777,599.62
TOTAL	$ 6,107,835.00	$ 4,425,567.58	$ 4,253,322.73	$ 0.00	$ 14,786,725.31
TRANSPORTATION SYSTEMS					
Ridesharing Program	$ 43,487.00	$ 0.00	$ 0.00	$ 0.00	$ 43,487.00
Local Transit System	348,763.00	0.00	0.00	0.00	348,763.00
TOTAL	$ 392,250.00	$ 0.00	$ 0.00	$ 0.00	$ 392,250.00
TOTAL PUBLIC WAYS AND FACILITIES FUNCTION	$ 6,500,085.00	$ 4,425,567.58	$ 4,253,322.73	$ 0.00	$ 15,178,975.31
HEALTH AND SANITATION					
HEALTH					
Health Departments:					
Health and Emergency Medical Services	$ 1,628,778.00	$ 1,868.95	$ 96,429.00	$ 0.00	$ 1,727,075.95
Child Health and Disability Prevention Program	166,772.00	30.00	41.00	0.00	166,843.00
Family Planning	695,421.00	66,049.66	55,218.50	35,825.48	852,514.64
Mental Health Departments:					
Mental Health	6,390,901.00	31,204.75	(212,661.50)	0.00	6,209,444.25
Alcoholic Treatment Program	1,072,712.00	3,345.00	(26,779.00)	0.00	1,049,278.00
Drug Abuse	467,786.00	2,675.75	41.00	0.00	470,502.75

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 469,745.36	$ 102,634.80	$ 1,053.32	$ (88,157.44)	$ 497.50	$ 485,773.54	$ 27,701.46
199,240.12	1,324.90	0.00	0.00	0.00	200,565.02	0.00
40,872.12	24,177.26	0.00	0.00	0.00	65,049.38	5,601.62
22,382.59	16,408.84	0.00	0.00	19,958.75	58,750.18	0.00
0.00	5,196.95	0.00	0.00	0.00	5,196.95	0.00
$ 1,417,088.25	$ 463,189.48	$ 2,936.38	$ (92,548.48)	$ 39,147.37	$ 1,829,813.00	$ 74,574.89
$22,738,410.65	$ 8,818,665.52	$ 112,759.51	$ (1,172,205.83)	$ 383,874.35	$ 30,881,504.20	$ 1,308,316.16
$ 245,911.06	$ 470,624.49	$ 18,504.77	$ (714,258.37)	$ 42,903.00	$ 63,684.95	$ (54,559.26)
1,560,177.06	6,472,695.78	236,095.18	(254,376.72)	5,570,879.19	13,585,470.49	1,192,129.13
$ 1,806,088.12	$ 6,943,320.27	$ 254,599.95	$ (968,635.09)	$ 5,613,782.19	$ 13,649,155.44	$ 1,137,569.87
$ 10,392.26	$ 27,746.31	$ 0.00	$ 0.00	$ 224.00	$ 38,362.57	$ 5,124.43
0.00	273,458.51	2,166.92	0.00	0.00	275,625.43	73,137.57
$ 10,392.26	$ 301,204.82	$ 2,166.92	$ 0.00	$ 224.00	$ 313,988.00	$ 78,262.00
$ 1,816,480.38	$ 7,244,525.09	$ 256,766.87	$ (968,635.09)	$ 5,614,006.19	$ 13,963,143.44	$ 1,215,831.87
$ 1,295,226.15	$ 530,961.32	$ 0.00	$ (175,460.88)	$ 4,661.49	$ 1,655,388.08	$ 71,687.87
95,845.97	68,454.68	0.00	(8,342.10)	0.00	155,958.55	10,884.45
332,299.97	404,427.63	739.53	(10,004.78)	125,052.29	852,514.64	0.00
3,028,410.92	2,966,592.12	2,156.97	(155,435.00)	33,178.29	5,874,903.30	334,540.95
607,104.71	402,434.57	517.28	(30,997.00)	11,207.42	990,266.98	59,011.02
166,966.34	276,480.00	0.00	(15,758.00)	11,794.00	439,482.34	31,020.41

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
HEALTH--Continued					
Air Pollution Control	$ 188,158.00	$ 0.00	$ 0.00	$ 0.00	$ 188,158.00
TOTAL	$ 10,610,528.00	$ 105,174.11	$ (87,711.00)	$ 35,825.48	$ 10,663,816.59
SANITATION					
Environmental Resources	$ 996,177.00	$ 1,012.67	$ 1,218.50	$ 0.00	$ 998,408.17
Contribution to Fink Road Landfill	19,485.00	0.00	0.00	0.00	19,485.00
TOTAL	$ 1,015,662.00	$ 1,012.67	$ 1,218.50	$ 0.00	$ 1,017,893.17
TOTAL HEALTH AND SANITATION FUNCTION	$ 11,626,190.00	$ 106,186.78	$ (86,492.50)	$ 35,825.48	$ 11,681,709.76
PUBLIC ASSISTANCE					
ADMINISTRATION					
Income Maintenance and Social Services	$ 13,922,030.00	$ 5,627.36	$ 4,643.07	$ 0.00	$ 13,932,300.43
TOTAL	$ 13,922,030.00	$ 5,627.36	$ 4,643.07	$ 0.00	$ 13,932,300.43
DIRECT FINANCIAL AID					
Adoptions	$ 110,880.00	$ 0.00	$ 0.00	$ 0.00	$ 110,880.00
Aid to Children in Boarding Homes and Institutions	2,327,445.00	0.00	0.00	0.00	2,327,445.00
Aid to Disabled	0.00	0.00	0.00	0.00	0.00
Aid to Families with Dependent Children - FG	29,092,635.00	0.00	(2,964.00)	0.00	29,089,671.00
Aid to Families with Dependent Children - U	11,706,412.00	0.00	0.00	0.00	11,706,412.00
Aid to Indochinese	277,301.00	0.00	70,000.00	0.00	347,301.00
Refugee Program	107,136.00	0.00	(70,000.00)	0.00	37,136.00
General Assistance	2,278,542.00	0.00	(346,480.00)	0.00	1,932,062.00
Special Circumstances	240,000.00	0.00	0.00	0.00	240,000.00
Special Circumstances - Prior Year	150,000.00	0.00	0.00	0.00	150,000.00
Returned Warrants	0.00	0.00	2,964.00	0.00	2,964.00
TOTAL	$ 46,290,351.00	$ 0.00	$ (346,480.00)	$ 0.00	$ 45,943,871.00
HOSPITAL CARE					
Medical Indigent Adult (MIA)	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
General Fund Support of Scenic General Hospital	2,400,281.00	240,866.00	1,003,777.00	0.00	3,644,924.00
TOTAL	$ 2,400,281.00	$ 240,866.00	$ 1,003,777.00	$ 0.00	$ 3,644,924.00

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 147,430.56	$ 26,381.29	$ 0.00	$ 0.00	$ 20.00	$ 173,831.85	$ 14,326.15
$ 5,673,284.62	$ 4,675,731.61	$ 3,413.78	$ (395,997.76)	$ 185,913.49	$ 10,142,345.74	$ 521,470.85
$ 719,421.62	$ 199,525.14	$ 0.00	$ (7,913.00)	$ 2,077.78	$ 913,111.54	$ 85,296.63
0.00	14,864.61	0.00	0.00	0.00	14,864.61	4,620.39
$ 719,421.62	$ 214,389.75	$ 0.00	$ (7,913.00)	$ 2,077.78	$ 927,976.15	$ 89,917.02
$ 6,392,706.24	$ 4,890,121.36	$ 3,413.78	$ (403,910.76)	$ 187,991.27	$ 11,070,321.89	$ 611,387.87
$ 8,473,930.61	$ 4,112,259.82	$ 15,658.45	$ (181,468.66)	$ 20,342.72	$ 12,440,722.94	$ 1,491,577.49
$ 8,473,930.61	$ 4,112,259.82	$ 15,658.45	$ (181,468.66)	$ 20,342.72	$ 12,440,722.94	$ 1,491,577.49
$ 0.00	$ 101,795.34	$ 0.00	$ 0.00	$ 0.00	$ 101,795.34	$ 9,084.66
0.00	2,015,533.73	0.00	0.00	0.00	2,015,533.73	311,911.27
0.00	(1,355.00)	0.00	0.00	0.00	(1,355.00)	1,355.00
0.00	28,949,529.25	0.00	0.00	0.00	28,949,529.25	140,141.75
0.00	11,694,671.90	0.00	0.00	0.00	11,694,671.90	11,740.10
0.00	325,764.32	0.00	0.00	0.00	325,764.32	21,536.68
0.00	10,048.00	0.00	0.00	0.00	10,048.00	27,088.00
0.00	1,108,903.39	0.00	0.00	0.00	1,108,903.39	823,158.61
0.00	135,462.97	0.00	0.00	0.00	135,462.97	104,537.03
0.00	34,059.13	0.00	0.00	0.00	34,059.13	115,940.87
0.00	2,716.00	0.00	0.00	0.00	2,716.00	248.00
$ 0.00	$44,377,129.03	$ 0.00	$ 0.00	$ 0.00	$ 44,377,129.03	$ 1,566,741.97
$ 0.00	$ 2,687,350.00	$ 0.00	$ 0.00	$ 0.00	$ 2,687,350.00	$(2,687,350.00)
0.00	3,468,246.35	0.00	0.00	176,677.65	3,644,924.00	0.00
$ 0.00	$ 6,155,596.35	$ 0.00	$ 0.00	$ 176,677.65	$ 6,332,274.00	$(2,687,350.00)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PUBLIC EMPLOYMENT PROGRAMS - MEMO (See Total)					
CETA II					
B, C - 1981/82					
CETA IV					
SYEP - 1982/83					
YETP - 1982/83					
CETA VII					
PSIP - 1981					
PSIP - 1981/82					
YETP - 1982/83					
CETA ADMINISTRATION POOL					
CETA Programs - 1981					
CETA Programs - 1981/82		$ 95.00			$ 95.00
CETA Programs - 1982/83					
CETA APPROPRIATIONS	$ 7,317,107.00				$ 7,317,107.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 7,317,107.00	$ 95.00	$ 0.00	$ 0.00	$ 7,317,202.00
OTHER PUBLIC ASSISTANCE					
California Children's Services	$ 834,693.00	$ 1,043.00	$ 200.58	$ 0.00	$ 835,936.58
Veteran's Services	166,248.00	0.00	0.00	0.00	166,248.00
Area Agency on Aging	935,731.00	0.00	48,711.71	0.00	984,442.71
Area Agency on Aging - General Fund	76,384.00	0.00	316.50	0.00	76,700.50
TOTAL	$ 2,013,056.00	$ 1,043.00	$ 49,228.79	$ 0.00	$ 2,063,327.79
TOTAL PUBLIC ASSISTANCE PROGRAMS	$ 71,942,825.00	$ 247,631.36	$ 711,168.86	$ 0.00	$ 72,901,625.22
EDUCATION					
SCHOOL ADMINISTRATION					
Superintendent of Schools	$ 680,791.00	$ 0.00	$ 0.00	$ 0.00	$ 680,791.00
TOTAL	$ 680,791.00	$ 0.00	$ 0.00	$ 0.00	$ 680,791.00

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 576,076.36	$ 161,793.69				$ 737,870.05	
922,452.53	157,942.53				1,080,395.06	
135,686.35	9,737.56				145,423.91	
	(6,174.85)				(6,174.85)	
59,807.77	24,536.07				84,343.84	
1,944,182.43	779,231.49			$ 7,354.00	2,730,767.92	
50,222.62	6,174.85				56,397.47	
132,128.81	261,845.55	$ (348.13)	$ (84,254.45)	43.00	309,414.78	
490,523.18	581,616.77	(287.11)	(216,292.79)	637.00	856,197.05	
$ 4,311,080.05	$ 1,976,703.66	$ (635.24)	$ (300,547.24)	$ 8,034.00	$ 5,994,635.23	$ 1,322,566.77
$ 311,716.16	$ 426,264.62	$ 152.61	$ 0.00	$ 629.29	$ 738,762.68	$ 97,173.90
137,970.54	21,611.33	0.00	0.00	67.20	159,649.07	6,598.93
100,313.18	925,911.86	0.00	(3,823.50)	0.00	1,022,401.54	(37,958.83)
0.00	74,939.47	0.00	0.00	0.00	74,939.47	1,761.03
$ 549,999.88	$ 1,448,727.28	$ 152.61	$ (3,823.50)	$ 696.49	$ 1,995,752.76	$ 67,575.03
$13,335,010.54	$58,070,416.14	$ 15,175.82	$ (485,839.40)	$ 205,750.86	$ 71,140,513.96	$ 1,761,111.26
$ 97,522.10	$ 344,027.36	$ 0.00	$ 0.00	$ 0.00	$ 441,549.46	$ 239,241.54
$ 97,522.10	$ 344,027.36	$ 0.00	$ 0.00	$ 0.00	$ 441,549.46	$ 239,241.54

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER EDUCATION					
Cooperative Extension	$ 284,041.00	$ 8,988.00	$ 3,350.00	$ 981.22	$ 297,360.22
County Library	3,314,024.00	74,834.98	6,782.50	0.00	3,395,641.48
Inmate Education Program	0.00	540.00	0.00	0.00	540.00
Juvenile Hall Library Project	0.00	52,000.00	0.00	0.00	52,000.00
TOTAL	$ 3,598,065.00	$ 136,362.98	$ 10,132.50	$ 981.22	$ 3,745,541.70
TOTAL EDUCATION FUNCTION	$ 4,278,856.00	$ 136,362.98	$ 10,132.50	$ 981.22	$ 4,426,332.70
RECREATION AND CULTURAL SERVICES					
Parks and Recreation	$ 1,252,998.00	$ 6,919.54	$ 1,451.00	$ 0.00	$ 1,261,368.54
Community Arts Commission	30,185.00	17,338.62	0.00	0.00	47,523.62
TOTAL RECREATION FUNCTION	$ 1,283,183.00	$ 24,258.16	$ 1,451.00	$ 0.00	$ 1,308,892.16
APPROPRIATIONS FOR CONTINGENCIES	$ 2,004,938.00	$ 0.00	$ (334,971.10)	$(418,042.88)	$ 1,251,924.02
GRAND TOTAL	$137,846,892.00	$ 6,202,275.16	$ 6,189,604.13	$ 0.00	$150,238,771.29
BREAKDOWN BY FUND					
General	$118,611,154.00	$ 861,677.80	$ 1,620,046.69	$ 0.00	$121,092,878.49
Road	6,274,986.00	4,425,567.58	4,208,845.73	0.00	14,909,399.31
Superintendent of Schools	680,791.00	0.00	0.00	0.00	680,791.00
Department of Justice, Alcohol, and Drug Analysis	175,000.00	20,000.00	0.00	0.00	195,000.00
County Fire Service	182,254.00	0.00	29,000.00	0.00	211,254.00
Fish and Game	9,331.00	0.00	0.00	0.00	9,331.00
General Revenue Sharing	3,472,380.00	894,934.78	283,000.00	0.00	4,650,314.78
Air Pollution Control	188,158.00	0.00	0.00	0.00	188,158.00
Area Agency on Aging	935,731.00	0.00	48,711.71	0.00	984,442.71
County Health Care - MIA	0.00	0.00	0.00	0.00	0.00
Public Employment Programs:					
CETA II - B,C 1981/82					
CETA IV - YETP 1982/83					
CETA IV - SYEP 1982/83					
CETA VII - YETP 1982/83					
CETA VII - PSIP 1981/82					
CETA VII - PSIP 1981					

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 161,074.45	$ 125,561.08	$ 7,757.21	$ 0.00	$ 2,967.48	$ 297,360.22	$ 0.00
2,107,134.56	1,149,516.26	5,455.99	(56.20)	6,924.81	3,268,975.42	126,666.06
0.00	0.00	0.00	0.00	540.00	540.00	0.00
28,750.92	10,657.59	2,006.39	0.00	10,585.10	52,000.00	0.00
$ 2,296,959.93	$ 1,285,734.93	$ 15,219.59	$ (56.20)	$ 21,017.39	$ 3,618,875.64	$ 126,666.06
$ 2,394,482.03	$ 1,629,762.29	$ 15,219.59	$ (56.20)	$ 21,017.39	$ 4,060,425.10	$ 365,907.60
$ 926,180.10	$ 335,104.38	$ 13,935.60	$ (262,665.11)	$ 18,791.11	$ 1,031,346.08	$ 230,022.46
0.00	39,535.33	0.00	0.00	0.00	39,535.33	7,988.29
$ 926,180.10	$ 374,639.71	$ 13,935.60	$ (262,665.11)	$ 18,791.11	$ 1,070,881.41	$ 238,010.75
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,251,924.02
$56,633,856.58	$97,332,106.48	$1,845,733.58	$(23,254,759.96)	$ 9,219,320.82	$141,776,257.50	$ 8,462,513.79
$50,171,422.57	$83,373,116.84	$ 469,879.54	$(21,981,754.13)	$ 985,255.79	$113,017,920.61	$ 8,074,957.88
1,806,088.12	6,943,320.27	254,599.95	(968,635.09)***	5,613,782.19	13,649,155.44	1,260,243.87
97,522.10	344,027.36	0.00	0.00	0.00	441,549.46	239,241.54
0.00	98,519.68	0.00	0.00	40,000.00	138,519.68	56,480.32
0.00	259,411.89	0.00	0.00	0.00	259,411.89	(48,157.89)
0.00	4,013.88	0.00	0.00	0.00	4,013.88	5,317.12
0.00	693,349.75	1,121,889.33	0.00	2,572,228.84	4,387,467.92	262,846.86
147,430.56	26,381.29	0.00	0.00	20.00	173,831.85	14,326.15
100,313.18	925,911.86	0.00	(3,823.50)	0.00	1,022,401.54	(37,958.83)
0.00	2,687,350.00	0.00	0.00	0.00	2,687,350.00	(2,687,350.00)
576,076.36	161,793.69				737,870.05	(737,870.05)
135,686.35	9,737.56				145,423.91	(145,423.91)
922,452.53	157,942.53				1,080,395.06	(1,080,395.06)
1,944,182.43	779,231.49			7,354.00	2,730,767.92	(2,730,767.92)
59,807.77	24,536.07				84,343.84	(84,343.84)
0.00	(6,174.85)				(6,174.85)	6,174.85

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1983

	APPROPRIATIONS				
	Budgeted July 1, 1982	Carry Forward Encumbrances	Added (Deleted) During Year	Added (Deleted) Year End	Total Available
BREAKDOWN BY FUND—Continued					
CETA Administration Pool 1981/82		$ 95.00			$ 95.00
CETA Administration Pool 1981					
CETA Administration Pool 1982/83	$ 7,317,107.00				7,317,107.00
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 7,317,107.00	$ 95.00	$ 0.00	$ 0.00	$ 7,317,202.00
GRAND TOTAL	$137,846,892.00*	$ 6,202,275.16	$ 6,189,604.13	$ 0.00	$150,238,771.29

*Refer to the Final Budget for Fiscal Year 1982-83, Page 11, Expenditure Appropriations.
**To Auditor's Exhibit XI, Schedule B.
***Includes reimbursed work credits - $209,529.59.
****Individual fund totals to Auditor's Exhibit II, Schedule A.

CHARGES						
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 132,128.81	$ 261,845.55	$ (348.13)	$ (84,254.45)	$ 43.00	$ 309,414.78	$ (309,319.78)
50,222.62					56,397.47	(56,397.47)
490,523.18	6,174.85	(287.11)	(216,292.79)	637.00	856,197.05	6,460,909.95
$ 4,311,080.05	$ 1,976,703.66	$ (635.24)	$ (300,547.24)	$ 8,034.00	$ 5,994,635.23	$ 1,322,566.77
$56,633,856.58	$97,332,106.48	$1,845,733.58**	$(23,254,759.96)	$ 9,219,320.82	$141,776,257.50	$ 8,462,513.79****

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE F

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$ 107,705.00	$ 106,295.00	$ (1,410.00)	
Accounts Receivable	9,601,780.66	5,747,437.04	(3,854,343.62)	
Taxes Receivable - Revenue Accrued	1,195,691.00	1,259,956.92	64,265.92	
Loans and Advances Receivable	55,000.00	0.00	(55,000.00)	
Accounts Payable	612,486.77	115,138.01	497,348.76	
Interfund Transfer				
TOTAL				$(3,349,138.94)
ROAD FUND				
Accounts Payable	$ 144.00	$ 0.00	$ 144.00	
Accounts Receivable	5,641,563.34	203,885.43	(5,437,677.91)	
Deposits With Others	484,200.00	865,417.67	381,217.67	
Inventory	538,662.47	594,977.42	56,314.95	
Loans Receivable	45,288.24	61,770.18	16,481.94	
Installment Payment for Internal Service Fund			(27,331.70)	
TOTAL				(5,010,851.05)
GENERAL REVENUE SHARING				
Accounts Receivable	$ 90,047.77	$ 0.00	$ (90,047.77)	
TOTAL				(90,047.77)
CETA IV - YETP 1982/83				
Accounts Receivable	$ 147,782.33	$ 0.00	$ (147,782.33)	
TOTAL				(147,782.33)
CETA ADMINISTRATION POOL 1982/83				
Accounts Receivable	$ 84,185.91	$ 0.00	$ (84,185.91)	
TOTAL				(84,185.91)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE F--Continued

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase or (Decrease)	
AREA AGENCY ON AGING				
Accounts Receivable	$ 19,170.00	$ 0.00	$ (19,170.00)	
Accounts Payable	114.75	0.00	114.75	
TOTAL				$ (19,055.25)
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(8,701,061.25)**

**To Auditor's Exhibit II, Schedule C.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE G

LOANS AND ADVANCES RECEIVABLE			
General Fund	$55,000.00		
Road Fund	45,288.24		
TOTAL LOANS AND ADVANCES RECEIVABLE			$100,288.24*
LOANS PAYABLE			
To General Fund:			
Turlock Fire	$20,000.00		
Hughson Fire	35,000.00		
		$55,000.00	
To Road Fund:			
Alley Improvement Assessment Districts: (1)			
Sylvan Village 2/Block 12623	$ 776.68		
Hawthorne Street Improvement	815.78		
River Road-Grayson Street Improvement	32,178.13		
El Dorado Street Improvement	641.65		
10th Street, Keyes--Dora to Lucinda	2,876.00		
Coffee Village 2/Block 12559	8,000.00		
		45,288.24	
TOTAL LOANS PAYABLE			$100,288.24

*To Auditor's Exhibit II.

(1) See Auditor's Exhibit IX, Schedule G.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE H

	June 30, 1983 (1)	June 30, 1982	Increase (Decrease) (2)
GENERAL FUND			
Reserve for Imprest Cash	$ 107,705.00	$ 106,295.00	$ 1,410.00
Reserve for Loans Receivable	55,000.00	0.00	55,000.00
Reserve for Uncollected Taxes	0.00	52,498.20	(52,498.20)
Reserve for Advances to Hospital	6,241,836.41	17,925,432.32	(11,683,595.91)
Reserve for Advances to IS and Enterprise	799,978.75	768,383.20	31,595.55
General Reserve	0.00	319,442.00	(319,442.00)
TOTAL	$7,204,520.16	$19,172,050.72	$ (11,967,530.56)
ROAD FUND			
Reserve for Imprest Cash	$ 15.00	$ 15.00	$ 0.00
Reserve for Inventory	538,662.47	594,977.42	(56,314.95)
Reserve for Loans Receivable	45,288.24	61,770.18	(16,481.94)
General Reserve	0.00	29,613.61	(29,613.61)
TOTAL	$ 583,965.71	$ 686,376.21	$ (102,410.50)
LITTER CLEANUP FUND			
General Reserve	$ 5,787.74	$ 5,520.49	$ 267.25
OFF-HIGHWAY VEHICLE FUND			
General Reserve	$ 26,414.95	$ 20,217.07	$ 6,197.88
FISH AND GAME FUND			
General Reserve	$ 0.00	$ 2,414.59	$ (2,414.59)
AIR POLLUTION CONTROL FUND			
General Reserve	$ 46,318.78	$ 2,493.78	$ 43,825.00
GRAND TOTAL	$7,867,007.34	$19,889,072.86	$ (12,022,065.52)

(1) To Auditor's Exhibit II.
(2) To Auditor's Exhibit II, Schedule B.

COUNTY OPERATING AND SPECIAL RESERVE FUNDS
IMPREST CASH
JUNE 30, 1983

AUDITOR'S EXHIBIT II
SCHEDULE I

Department	Number of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Agricultural Commissioner	3	$ 100.00	$	$ 75.00	$ 175.00	$ 75.00
Animal Control	2	100.00		150.00	250.00	50.00
Auditor's Office	3	12,010.00			12,010.00	
Building Inspection	1			50.00	50.00	
Clerk-Recorder	2	300.00		350.00	650.00	50.00
Clerk-Elections	1	100.00			100.00	
Collections Division	2	200.00		125.00	325.00	
Cooperative Extension	1			40.00	40.00	
County Counsel	1	10.00			10.00	
Coroner	1			20.00	20.00	
District Attorney	3	300.00	5,000.00		5,300.00	
Drug Abuse	1			25.00	25.00	
Health Department	5	260.00		50.00	310.00	
Honor Farm	1	50.00			50.00	
Library	9	110.00		110.00	220.00	10.00
Marshall	1			50.00	50.00	
Mental Health	5	245.00		50.00	295.00	
Municipal Court	1			200.00	200.00	100.00
Municipal Court Branches	5			190.00	190.00	
Parks	6	100.00		265.00	365.00	
Planning	1			10.00	10.00	
Probation	2	25.00		200.00	225.00	125.00
Public Administrator	1	300.00			300.00	
Public Works	2	20,000.00		50.00	20,050.00	
Purchasing	4	13,050.00			13,050.00	
Ridesharing	1	100.00			100.00	
Sheriff	5	49,110.00		125.00	49,235.00	
Treasurer and Tax Collector	3	300.00		200.00	500.00	
Welfare Administration	4	3,600.00			3,600.00	1,000.00
TOTAL GENERAL FUND	77	$100,370.00	$5,000.00	$2,335.00	$107,705.00	$1,410.00
ROAD FUND						
Test Wt. Tickets, Etc.	1	15.00			$ 15.00	
TOTAL	78	$100,385.00	$5,000.00	$2,335.00	$107,720.00*	$1,410.00**

*To Auditor's Exhibit II.
**To Auditor's Exhibit II, Schedule B.

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II

NOTE 1: ACCOUNTS RECEIVABLE - JUNE 30, 1983

Financial Statement - Exhibit II			$15,584,530.01
General Fund:			
Prior Year - 1980-81			
Other Revenue		$ 1,343.24	
Prior Year - 1981-82			
Other Revenue	$ 3,127.32		
Welfare	24,912.57		
Mental Health	22,564.00		
Health	711.24		
		51,315.13	
Current Year - 1982-83			
Sales Tax		195,096.79	
Licenses, Permits, Franchises		4,453.50	
Fines and Forfeitures		2,111.49	
Rents and Concessions		4,150.94	
Welfare Claims	3,261,321.47		
Health Department Claims	1,080,655.00		
Family Support Claims	328,884.00		
Mental Health Claims	811,866.08		
Other State Revenue	3,007,357.07		
Other Federal Revenue	13,442.14		
		8,503,525.76	
Charges for Current Services		212,705.33	
Other Revenue		2,078.48	
Interest Earned		625,000.00	
Total General Fund			$ 9,601,780.66
Road Fund:			
Current Year - 1982-83			
Licenses and Permits	360.00		
Other Revenue - RWC	5,203.34		
Road and Street Services	20,000.00		
Sales and Use Taxes	3,216,000.00		
Sales and Use Taxes - Non-motorized	15,000.00		
Federal Aid for Construction	2,385,000.00		
Total Road Fund			5,641,563.34
Revenue Sharing Fund:			
Other State Revenue AB3245 Remodel			90,047.77
Public Employment Programs:			
Other Federal Revenue			231,968.24
Area Agency on Aging:			
Other State Revenue			19,170.00
ACCOUNTS RECEIVABLE - JUNE 30, 1983			$15,584,530.01

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II
-Continued-

NOTE 2: ACCOUNTS PAYABLE

Because of the large volume of unpaid invoices and claims representing incurred liability at the end of the fiscal year, the Auditor-Controller has allowed the Accounts Payable section of his office to continue to write June 30 dated warrants for those expenditures of the prior period during the first two weeks of July. This activity is detailed below in Statement 1 Adjustments.

Financial Statement - Exhibit II			$612,745.52
General Fund:			
1981-82 Active Prior			
Court Referral		$ 2,334.70	
1982-83 Current Year			
June 30, 1983 Warrants Written After 7/1/83		372,910.60	
Parks	$ 4,098.82		
Juvenile Hall	1,957.49		
Welfare	33,771.34		
Building Maintenance	13,666.88		
Risk Manager	32,300.81		
Library	32,927.52		
Mental Health	28,850.09		
Family Planning	12,048.15		
Alcohol Treatment	4,394.87		
Health	28,817.01		
Indigent Payroll	114.41		
Local Transit System	16,882.56		
Drug Abuse	924.96		
County Arts Commission	2,900.00		
Fire Warden	504.08		
Public Works - Administration	327.33		
Advertising County Resources	1,000.00		
Child Health	33.33		
Superior Court	2,676.12		
County Counsel	3.60		
Agricultural Commissioner	132.75		
Personnel	911.03		
Jail	1,264.28		
County Justice System	6,337.00		
Animal Control	1,162.51		
Probation	8,735.65		
Municipal Court	498.88		
		237,241.47	
Total General Fund Accounts Payable			612,486.77
Road Fund:			
1982-83 Hospital Physicals		144.00	
Total Road Fund Accounts Payable			144.00
Area Agency on Aging Fund:			
1982-83 Private Car Mileage--Volunteers		114.75	
Total Area Agency on Aging Accounts Payable			114.75
Total			$612,745.52

NOTE 2: ACCOUNTS PAYABLE - Continued

Statement 1 Adjustments:

In the General Fund, there were additional liabilities in the amount of $212,427.00 for Compensated Absences. Payroll warrants in the amount of $3,254,645.93 were recorded as Salaries and Benefits Payable.

In the Special Revenue Funds, there were additional liabilities in the amount of $24,129.00 for Compensated Absences. Warrants disbursed subsequent to June 30, 1983, and recorded as June, 1983 transactions, in the amount of $580,814.80; payroll warrants in the amount of $173,310.63.

In the Capital Projects Funds, there were additional liabilities in the amount of $88,500.60 for Capital Outlay. Warrants disbursed subsequent to June 30, 1983, and recorded as a June, 1983 transaction, in the amount of $81,958.04.

NOTE 3: STATEMENT 1 ADJUSTMENTS - RESERVE FOR ENCUMBRANCES

Special Revenue Fund encumbrances in the amount of $484,200.00 were reclassified as Fund Balance--Reserve for Deposit with Others.

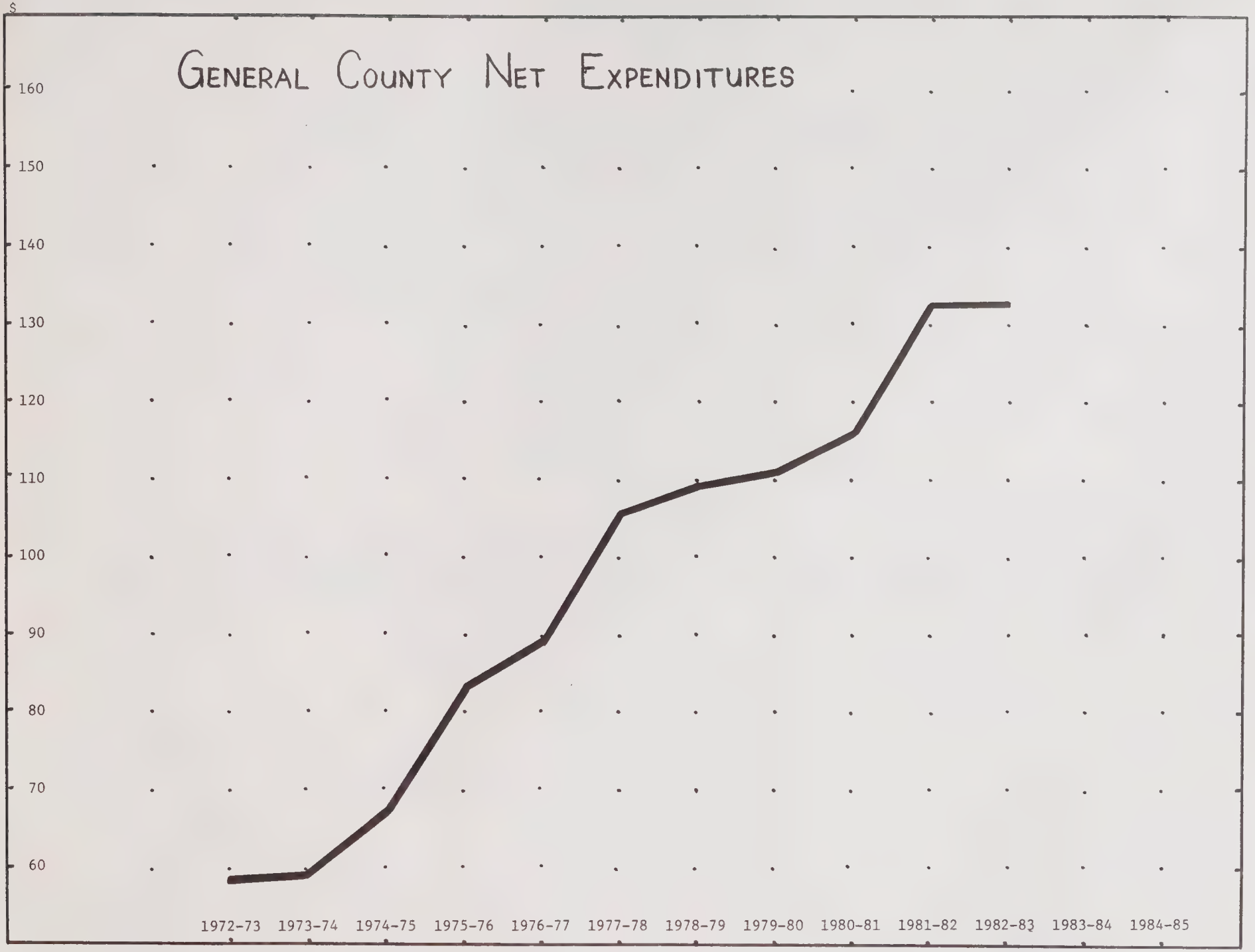
Other Auditor's encumbrances have been reclassified as Fund Balances--Designated for Subsequent Years' Expenditures:

General Fund	$ 722,818.15
Special Revenue Funds	4,731,205.76
Capital Project Funds	2,504,837.10

NOTE 4: STATEMENT 1 ADJUSTMENTS - LIABILITY FOR COMPENSATED ABSENCES

The Financial Accounting Standards Board issued Statement of Financial Accounting Standard 43 requiring employers to accrue a liability for future vacation, sick and other leave benefits. NCGA Statement 4 concluded, subject to accounting and financial reporting distinctions of governmental funds, that SFAS 43 be the guideline for recognizing a liability for compensated absences. Since governmental fund balance sheets reflect current liabilities, only the current portion of the liabilities is reported in the fund. The remainder of the liability is reported in the General Long-Term Debt Account Group:

Fund/Account Group	Governmental Fund Type	Account Group
General	$212,427.00	
Special Revenue	24,129.00	
General Long-Term Debt		$5,716,970.00
Total	$236,556.00	$5,716,970.00


In Million $
GENERAL COUNTY NET EXPENDITURES
160
150
140
130
120
110
100
90
80
70
60
1972-73
1973-74
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

GENERAL INFORMATION

Internal Service Funds (or IS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services.

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services provides county printing, quick copy work, and operates the mailroom.

Communications coordinates the county's telephone system and the management of all county radio and telephone systems including the "911" service. Emergency dispatch for various law enforcement and fire protection is maintained by this department.

To manage the county's self-insurance program, several IS Funds have been created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charged by the insurance industry. The funds are:

Workers' Compensation Self-Insurance

Health Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance

Working capital for the Internal Service Funds is provided by the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing Funds have also been used to purchase certain equipment for the IS Funds.

INTERNAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1983

	Total (1)	Communications	Workers' Compensation Self-Insurance
ASSETS			
Cash in Treasury (2)	$ 5,859,885.66	$ (26,224.87)	$ 3,413,554.34
Accounts Receivable	213,842.70	196,355.97	
Deposits with Others	156,600.00		24,000.00
Inventory	408,255.02		
Structures and Improvements (3)	139,316.29		
Accumulated Depreciation (3)	(27,155.45)		
Equipment (4)	3,716,871.76	359,698.92	137.27
Accumulated Depreciation (4)	(1,689,043.14)	(114,968.74)	(12.54)
Total Assets	$ 8,778,572.84	$ 414,861.28	$ 3,437,679.07
LIABILITIES AND EQUITIES			
Accounts Payable	$ 129,314.52	$ 127,597.12	
Contingent Liabilities (5)			
Equities:			
Contributed Assets - July 1, 1982	2,965,699.19	411,256.95	
Contributions from General Fund	16,730.94	16,730.94	
Contributions from Revenue Sharing	263,293.79	1,834.86	
Contributed Assets - June 30, 1983	3,245,723.92*	429,822.75	
Retained Earnings (Deficit) - July 1, 1982	6,698,451.69	(119,529.68)	$3,543,027.78
Net Income (Loss) 1982-83 (6)	(1,294,917.29)	(23,028.91)	(105,348.71)
Retained Earnings (Deficit) - June 30, 1983	5,403,534.40**	(142,558.59)	3,437,679.07***
Total Liabilities and Equities	$ 8,778,572.84	$ 414,861.28	$ 3,437,679.07

*To Auditor's Exhibit I:

Contributed Assets - General Fund	$ 606,979.14
Contributed Assets - Revenue Sharing	2,638,744.78
Total Contributed Assets - 6-30-83	$3,245,723.92

**Includes Reserve for Encumbrances:

Communications	$ 9,824.98
Data Processing	14,641.20
County Garage	17,142.00
Central Services	6,336.35

***Retained Earnings of the Self-Insurance Funds are subject to the Board of Supervisors restriction pursuant to the State Controller's Guidelines.

(1) To Auditor's Exhibit I.
(2) See Auditor's Exhibit III, Schedule A.
(3) See Auditor's Exhibit III, Schedule I.
(4) See Auditor's Exhibit III, Schedule B, C, H, and I.
(5) See Notes to Financial Condition.
(6) See Auditor's Exhibit III, Schedule B--5.

General Liability Self-Insurance	Unemployment Self-Insurance	Health Self-Insurance	Data Processing	County Garage	Central Services
$1,794,187.45	$ 641,985.72	$(719,686.19)	$ 138,971.96	$ 675,076.65	$ (57,979.40)
			2,631.06		14,855.67
7,600.00		125,000.00			
				129,943.82	278,311.20
				139,316.29	
				(27,155.45)	
			745,558.24	2,451,144.97	160,332.36
			(330,277.07)	(1,169,879.81)	(73,904.98)
$1,801,787.45	$ 641,985.72	$(594,686.19)	$ 556,884.19	$ 2,198,446.47	$ 321,614.85
			$ 1,680.00	$ 37.40	
			693,684.97	1,535,239.46	325,517.81
			4,320.05	257,138.88	
			698,005.02	1,792,378.34	325,517.81
$1,948,199.98	$ 833,254.52	$ 36,668.88	19,151.22	509,695.88	(72,016.89)
(146,412.53)	(191,268.80)	(631,355.07)	(161,952.05)	(103,665.15)	68,113.93
$1,801,787.45***	$ 641,985.72***	$(594,686.19)***	$(142,800.83)	$ 406,030.73	$ (3,902.96)
$1,801,787.45	$ 641,985.72	$(594,686.19)	$ 556,884.19	$ 2,198,446.47	$ 321,614.85

INTERNAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE A

	Auditor's Balance July 1, 1982	Receipts	Disbursements	(1) Other Transactions	(2) Auditor's Balance June 30, 1983	Treasurer's Balance June 30, 1983
Communications	$ (169,234.00)	$ 2,347,108.80	$ 2,370,137.71	$ 166,038.04	$ (26,224.87)	$ (26,224.87)
Workers' Compensation Self-Insurance	3,518,903.05	374,199.76	479,548.47	0.00	3,413,554.34	3,413,554.34
General Liability Self-Insurance	1,940,599.98	211,608.04	358,020.57	0.00	1,794,187.45	1,794,187.45
Unemployment Self-Insurance	833,254.52	86,395.99	277,664.79	0.00	641,985.72	641,985.72
Health Self-Insurance	(88,428.12)	2,444,542.56	3,075,897.63	97.00	(719,686.19)	(719,686.19)
Data Processing	167,832.92	1,049,919.31	1,211,871.36	133,091.09	138,971.96	138,971.96
County Garage	386,805.40	1,456,046.54	1,559,711.69	391,936.40	675,076.65	675,076.65
Central Services	(130,207.73)	2,013,412.71	1,945,298.78	4,114.40	(57,979.40)	(57,979.40)
TOTAL	$6,459,526.02	$ 9,983,233.71	$11,278,151.00	$ 695,276.93	$5,859,885.66	$5,859,885.66

(1) Refer to Auditor's Exhibit III, Schedule FF.
(2) To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE B

COMMUNICATIONS

INCOME		
Emergency Communications:		
County Departments	$ 388,155.57	
Outside Agencies	659,987.36	
Centrex Telephone System	567,674.24	
Long Distance Service	110,589.64	
Installation Service	99,782.91	
Radio System	81,669.46	
ATSS Long Distance	90,309.85	
Administrative Services	151,265.95	
Public Telephone System	94,218.93	
SG-1 System	811.64	
Maintenance Contract - Alarms	4,080.00	
Non-Dispatch CLETS Users	12,595.56	
CLETS Maintenance	1,810.81	
State Reimbursement Claim	82,051.71	
Other Revenue	2,105.17	
		$2,347,108.80
EXPENSES		
Salaries, Wages and Benefits	$ 994,285.63	
Communications	16,897.42	
Janitorial Service	5,691.18	
Insurance	298.28	
Equipment Maintenance	22,524.54	
Building/Grounds Maintenance	5,975.31	
Office Supplies	4,056.38	
Postage and Mail Room Service	582.74	
Data Processing Services	2,970.46	
Maintenance Contract - Radio	52,948.84	
Telephone Systems Rents/Leases	1,139,484.36	
Contract Services/Control Equipment, Time Clock and Alarm	32,947.40	
Education and Training	856.49	
Administrative Services	32,088.21	
Travel	2,907.39	
Utilities	5,123.06	
Depreciation	50,500.02	
		2,370,137.71
NET INCOME (LOSS)		$ (23,028.91)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE B--Continued

COMMUNICATIONS
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$332,519.91	$ 64,468.72
Acquisitions		
Purchases	$ 8,613.21	
Contributed by Revenue Sharing Fund	1,834.86	
Contributed by General Fund	16,730.94	
Total	$ 27,179.01	
Dispositions		
Sales and Other Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		50,500.02
BALANCE - June 30, 1983	$359,698.92*	$114,968.74*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE C

WORKERS' COMPENSATION SELF-INSURANCE

INCOME		
Charges to Department	$(32,398.48)	
Interest	406,598.24	
		$ 374,199.76
EXPENSES		
Claims Administration Contract	37,330.04	
Administrative Services	34,897.80	
Disability and Loss Expense	389,478.63	
Excess Insurance Premiums	17,842.00	
		479,548.47
NET INCOME (LOSS)		$(105,348.71)*

WORKERS' COMPENSATION SELF-INSURANCE
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$ 137.27	$ 12.54
Current Year Depreciation		0.00
BALANCE - June 30, 1983	$ 137.27*	$ 12.54*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE D

GENERAL LIABILITY SELF-INSURANCE

INCOME		
Interest	$211,608.04	
		$ 211,608.04
EXPENSES		
Claims Administration Contract	$ 23,397.00	
Administrative Services	27,434.64	
Auto Liability Loss Expense	17,587.15	
General Liability Loss Expense	120,401.78	
Excess Insurance	80,200.00	
Prior Year Claim Settlement (1)	89,000.00	
		358,020.57
NET INCOME (LOSS)		$(146,412.53)*

*To Auditor's Exhibit III

(1) Warrant Number 98251, dated January 26, 1983.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE E

UNEMPLOYMENT SELF-INSURANCE

INCOME		
Interest	$ 86,395.99	
		$ 86,395.99
EXPENSES		
Claims Administration Contract	$ 5,281.00	
Administrative Services	499.31	
Unemployment Claims	271,884.48	
		277,664.79
NET INCOME (LOSS)		$(191,268.80)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE G

HEALTH SELF-INSURANCE

INCOME		
Charges to Departments	$1,528,151.12	
Employee Dependent Charges	531,776.08	
Retired Employee Charges	335,130.56	
Special District Employer/Employee Charges	49,444.80	
Other Revenue	40.00	
		$2,444,542.56
EXPENSES		
Benefit Administration Contract	$ 121,637.00	
Administrative Services	51,211.05	
Loss Expense - Medical Payments	2,844,215.04	
Life Insurance Purchased	42,316.86	
Stop-Loss Insurance Purchased	16,517.68	
		3,075,897.63
NET INCOME (LOSS)		$ (631,355.07)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE H

DATA PROCESSING

INCOME		
Charges to Departments	$1,026,084.42	
Outside Agencies	23,713.24	
Other Income	121.65	
		$1,049,919.31
EXPENSES		
Salaries, Wages and Benefits	$ 690,116.31	
Communications	20,295.32	
Consumable Supplies	67,263.07	
Janitorial Services	13,835.32	
Insurance	672.42	
Maintenance - Equipment	73,565.58	
Maintenance - Structures and Grounds	10,163.28	
Office Supplies	2,221.07	
Postage	227.78	
Software	22,398.91	
Administrative Services	26,931.85	
Rents and Leases - Equipment	97,796.17	
Microfiche Expense	22,632.18	
Special Department Expenses	3,611.80	
Education and Training	5,588.13	
Mileage and Travel	5,259.42	
Utilities	10,435.18	
Cartage	572.27	
Depreciation	138,285.30	
		1,211,871.36
NET INCOME (LOSS)		$ (161,952.05)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$729,701.13	$191,991.77
Acquisitions		
Purchases	$ 11,537.06	
Contributed by Revenue Sharing	4,320.05	
Total	$ 15,857.11	
Dispositions		
Sales and Other Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		138,285.30
BALANCE - June 30, 1983	$745,558.24*	$330,277.07*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE I

COUNTY GARAGE

INCOME			
Charges to Departments:			
Car Pool Usage		$1,256,352.60	
Special Department Equipment Charges		125,601.26	
Interest		11.88	
Shuttle/Jury Bus		33,959.21	
Pick Up/Delivery		13,470.98	
Gain on Sale of Fixed Assets		13,325.39	
Auction Sales		1,714.80	
Other Revenue		11,239.02	
Other Sales		371.40	
			$1,456,046.54
EXPENSES			
Salaries, Wages and Benefits		$ 452,876.44	
Communications		2,696.99	
Dry Goods		3,620.67	
Cleaning Supplies/Janitorial Service		510.54	
Postage		44.12	
Insurance		210.37	
Maintenance - Equipment		7,639.06	
Maintenance - Structures and Grounds		3,350.60	
Office Supplies		575.59	
Library and Reference Books		221.54	
Data Processing Services		1,608.82	
Administrative Services		31,645.18	
Auction Expense		567.66	
Small Tools and Instruments		2,951.11	
Materials - Inventory July 1, 1982	$ 80,040.39		
Add: Purchases 1982-83	648,466.72		
	728,507.11		
Less: Inventory June 30, 1983	129,943.82		
		598,563.29	
Mileage and Travel/Garage Expense		18,734.66	
Utilities		8,337.17	
Depreciation		425,557.88	
			1,559,711.69
NET INCOME (LOSS)			$ (103,665.15)*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

COUNTY GARAGE-MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation (1)	Net Sales Proceeds (2)	Gain or (Loss) On Disposals
BALANCE - July 1, 1982	$2,490,842.95	$1,027,218.24		
Acquisitions				
Purchases	$ 7,504.76			
Contributed by Revenue Sharing	257,138.88			
Total	$ 264,643.64			
Dispositions				
Auction Sales	$ 304,341.62	$ (280,592.31)	$37,074.70	$13,325.39
Total	$ 304,341.62	$ (280,592.31)		
Current Year Depreciation		$ 423,253.88		
BALANCE - June 30, 1983	$2,451,144.97*	$1,169,879.81*	$37,074.70	$13,325.39

COUNTY GARAGE-MOTOR POOL
720 - 12TH STREET, MODESTO
STRUCTURES AND IMPROVEMENTS ANALYSIS

	Structures and Improvements	Accumulated Depreciation
BALANCE - July 1, 1982	$ 139,316.29	$24,851.45*
Acquisitions		
Purchases	$ 0.00	
Total	$ 0.00	
Dispositions		
Sales	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		2,304.00
BALANCE - June 30, 1983	$ 139,316.29*	$27,155.45*

*To Auditor's Exhibit III

(1) Reflects Post-Balance Sheet Reclassification--(J-0247 dated July 1983). $257,138.88 increase in Contributed Assets--Revenue Sharing and decrease in Accumulated Depreciation.

(2) Excludes Expense of Auction Sales $5,250.30.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE J

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$1,123,739.11	
Printing		155,465.72	
Quick Copy Services		133,709.02	
Mailroom Service		125,683.63	
Outside Agencies		47,781.52	
Mailroom Postage		419,480.75	
Equipment Maintenance		6,155.88	
Other Revenue		1,397.08	
			$2,013,412.71
EXPENSES			
Salaries, Wages and Benefits		$ 301,476.19	
Communications		3,848.57	
Janitorial Services/Cleaning Supplies		22,712.05	
Insurance		944.00	
Data Processing Services		4,840.43	
Maintenance - Equipment		17,165.38	
Maintenance - Structures and Grounds		14,749.57	
Quick Copy System Supplies		28,766.30	
Office Supplies		3,568.79	
Postage and Mailroom Service		423.20	
Small Tools and Dry Goods		24.33	
Administrative Services		50,128.47	
Rents and Leases - Equipment		1,180.84	
Inventory - July 1, 1982	$ 285,237.31		
Purchases 1982-83	1,441,421.92		
	1,726,659.23		
Less: Inventory - June 30, 1983	278,311.20	1,448,348.03	
Transportation and Travel		16,611.73	
Utilities		19,279.74	
Depreciation		11,231.16	
			1,945,298.78
NET INCOME (LOSS)			$ 68,113.93*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$160,332.36	$62,673.82
Acquisitions		
Purchases	$ 0.00	
Total	$ 0.00	
Dispositions		
Sales and Other Disposals	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		11,231.16
BALANCE - June 30, 1983	$160,332.36*	$73,904.98*

*To Auditor's Exhibit III

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE FF

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase (Decrease)	Total
COMMUNICATIONS				
Accounts Receivable	$ 196,355.97	$ 192,910.08	$ (3,445.89)	
Equipment	359,698.92	332,519.91	(27,179.01)	
Accumulated Depreciation - Equipment	114,968.74	64,468.72	50,500.02	
Accounts Payable	127,597.12	0.00	127,597.12	
Contributed Assets - Revenue Sharing	116,425.76	114,590.90	1,834.86	
Contributed Assets - General Fund	313,396.99	296,666.05	16,730.94	
TOTAL				$166,038.04
DATA PROCESSING				
Accounts Receivable	$ 2,631.06	$ 7,293.91	$ 4,662.85	
Equipment	745,558.24	729,701.13	(15,857.11)	
Accumulated Depreciation - Equipment	330,277.07	191,991.77	138,285.30	
Accounts Payable	1,680.00	0.00	1,680.00	
Contributed Assets - Revenue Sharing	669,083.56	664,763.51	4,320.05	
Contributed Assets - General Fund	28,921.46	28,921.46	0.00	
TOTAL				133,091.09
COUNTY GARAGE				
Inventory	$ 129,943.82	$ 80,040.39	$(49,903.43)	
Accumulated Depreciation - Structures	27,155.45	24,851.45	2,304.00	
Equipment	2,451,144.97	2,490,842.95	39,697.98	
Accumulated Depreciation - Equipment	1,427,018.69	1,027,218.24	399,800.45	
Accounts Payable	37.40	0.00	37.40	
Contributed Assets - Revenue Sharing	1,535,239.46	1,535,239.46	0.00	
TOTAL				391,936.40
CENTRAL SERVICES				
Accounts Receivable	$ 14,855.67	$ 812.80	$(14,042.87)	
Inventory	278,311.20	285,237.31	6,926.11	
Equipment	160,332.36	160,332.36	0.00	
Accumulated Depreciation - Equipment	73,904.98	62,673.82	11,231.16	
Contributed Assets - General Fund	264,660.69	264,660.69	0.00	
Contributed Assets - Revenue Sharing	60,857.12	60,857.12	0.00	
TOTAL				4,114.40

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT III
SCHEDULE FF--Continued

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase (Decrease)	Total
HEALTH SELF-INSURANCE				
Accounts Receivable	$ 0.00	$ 97.00	$ 97.00	
TOTAL				$ 97.00
GRAND TOTAL				$695,276.93*

*To Auditor's Exhibit III, Schedule A

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT III

NOTE 1: EQUIPMENT

This account is subject to adjustment after review of physical inventory as submitted by department heads. If the Auditor's Office concurs with the adjustment, the difference between physical count and the equipment ledger is transferred to an account titled "Pending Board Action." This account remains intact pending removal (write-off) authorization by the Board of Supervisors. The following amounts are pending such Board action:

Communication Fund	$ 70,263.17
Data Processing Fund	14,105.21
Garage Fund	39,614.68
Total	$123,983.06

NOTE 2: ACCOUNTS RECEIVABLE

Amount shown represents receivables from outside agencies. County department charges were paid by journal entry transfer and include June, 1983 charges.

NOTE 3: POST BALANCE SHEET ADJUSTMENT

Accumulated depreciation was decreased and Contributed Assets - Revenue Sharing was increased by $257,138.88. J0247 dated July 31, 1983 correcting J4525 dated June 30, 1983.

NOTE 4: STATEMENT 1 ADJUSTMENTS

Warrants disbursed subsequent to June 30, 1983, and recorded as a June, 1983 transaction in the amount of $93,633.97. Payroll warrants in the amount of $163,900.58. Additional current year Self-Insurance was expensed in the amount of $4,084,832.22 after reversal of the prior years liability ($3,523,560.28). Personal Services expense was increased by $17,091.16. Beginning Retained Earnings were restated by a prior period adjustment for Compensated Absences in the amount of $181,409.62.

NOTE 5: SELF-INSURANCE FUNDS

State Controller's Office guidelines require that self-insurance plans must be approved by the Board of Supervisors. Approval includes minimum and maximum limits for Reserves. On June 23, 1981, the Board established the following reserve guidelines:

	SURPLUS MINIMUM	SURPLUS MAXIMUM
Workers' Compensation	$500,000	$1,500,000
General Liability	350,000	1,050,000
Unemployment Insurance	400,000	800,000
Employee Health Insurance	500,000	1,500,000

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM

NET ASSETS AVAILABLE FOR BENEFITS
COMPARED TO
TOTAL ACTUARIAL PRESENT VALUE OF CREDITED PROJECTED BENEFITS

AS OF JULY 1st	INTEREST ASSUMPTION	PRESENT VALUE OF BENEFITS (1)	ASSETS @ BOOK VALUE (2)	FUNDING RATIO (2) ÷ (1)
1983	8½%	$100,554,000	$ 93,111,000	92.6% *

(1) The present value figures include all liabilities of the System for basic and cost of living benefits granted to members and beneficiaries already on the pension roll.

(2) The amount for assets contains all of the assets of the System. including all undistributed earnings.

* The actuaries state that the funding ratio compares very favorable with the funding ratios of many public retirment plans which are fully funding their cost of living benefit increases.

Funding Progress Study by

Coates, Herfurth & England, Inc.
Actuaries and Consultants

ENTERPRISE FUNDS

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
BALANCE SHEET
JUNE 30, 1983

AUDITOR'S EXHIBIT IV-A

ASSETS			
Cash in Treasury (Overdraft) (1)			$(3,441,325.89)
Imprest Cash			1,291.00
Accounts Receivable - (Net of Allowances for Uncollectibles, $1,511,969.00)			3,324,976.00
Inventory of Materials and Supplies			504,843.00
Prepaid Expenses and Other Assets			40,324.00
Structures and Improvements (2)	$ 8,471,951.00		
Accumulated Depreciation	(4,376,352.00)		
		$ 4,095,599.00	
Equipment (2)	3,500,381.00		
Accumulated Depreciation	(1,679,858.00)		
		1,820,523.00	
			5,916,122.00
TOTAL ASSETS			$ 6,346,230.11*
LIABILITIES AND EQUITIES			
Salaries and Benefits Payable - Current			$ 776,597.83
Accounts Payable - Current			941,000.84
Equipment Lease Obligation - Current			425,825.00
TOTAL LIABILITIES			$ 2,143,423.67
Equities:			
Capital Advance from General Fund		$ 6,241,836.41	
Retained Earnings (Deficit), July 1, 1982	$(2,162,236.98)		
Prior Period Adjustment (Note 8)	2,809,021.01		
Retained Earnings (Deficit), as Restated, July 1, 1982	646,784.03		
Net Income (Loss) Fiscal Year 1982-83	(2,685,814.00)**		
Retained Earnings (Deficit), June 30, 1983 (3)		(2,039,029.97)	
TOTAL EQUITIES			4,202,806.44
TOTAL LIABILITIES AND EQUITIES			$ 6,346,230.11*

*Refer to Auditor's Exhibit I.
**Refer to Auditor's Exhibit IV-A, Schedule A.

(1) Refer to Auditor's Exhibit IV-A, Schedule B.
(2) Refer to Auditor's Exhibit IV-A, Schedule C.
(3) Includes Reserve for Encumbrances of $241,522.15.

Subject to final Hospital independent audit results--refer to Note 9.

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-A
SCHEDULE A

INCOME			
Operating Revenue:			
Gross Patient Revenue		$26,937,890.00	
Deductions from Patient Revenue:			
Allowance for Doubtful Accounts	$ 2,685,089.00		
Medicare Contract Allowances	1,247,652.00		
Medi-Cal Contract Allowances	4,034,607.00		
Charity	600,839.00		
Other Allowances	777,377.00		
Total Deductions		9,345,564.00	
Net Patient Revenue		17,592,326.00	
Other Operating Revenue		177,049.00	
Total Operating Revenue			$17,769,375.00
Non-Operating Revenue:			
Income from Grants or Subventions:			
Federal		140,400.00	
State		129,705.00	
Other Non-Operating Revenue		2,841,822.00	
Total Non-Operating Revenue			3,111,927.00
Total Income			20,881,302.00
EXPENSES (1)			
Daily Hospital Services		3,643,285.00	
Ancillary Services		11,463,793.00	
Education		478,386.00	
General Services		3,339,426.00	
Fiscal Services		2,055,015.00	
Administrative Services		2,587,211.00	
Total Expenses			23,567,116.00
NET INCOME (LOSS)			$(2,685,814.00)*

*To Auditor's Exhibit IV-A.

Subject to final Hospital independent audit results--refer to Note 9.

(1) Includes Depreciation and Amortization:

Structures and Improvements	$376,219.00
Equipment	340,473.00
Total	$716,692.00

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

SCHEDULE B

	Auditor's Balance July 1, 1982	Receipts	Disbursements	(1) Other Transactions	Auditor's Balance June 30, 1983	Treasurer's Balance June 30, 1983
Cash in Treasury (Overdraft)	$(3,645,087.73)	$20,881,302.00	$23,567,116.00	$2,889,575.84	$(3,441,325.89)	$(3,441,325.89)

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
ANALYSIS OF FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1983

SCHEDULE C

	Structures & Improvements	Accumulated Depreciation
BALANCE - July 1, 1982	$6,738,513.57	$3,723,463.00
Prior Period Adjustment (Note 8)	(68,563.41)	276,670.00
RESTATED BALANCE - July 1, 1982	$6,669,950.16	$4,000,133.00
Acquisitions		
Capital Advance from General Fund	$ 110,504.22	
Capital Leases	1,660,020.00	
Total	$1,770,524.22	
Construction in Progress	$ 31,476.62	
Current Year Depreciation		$ 376,219.00
BALANCE - June 30, 1983	$8,471,951.00*	$4,376,352.00*

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$3,356,007.95	$1,346,440.39
Prior Period Adjustment (Note 8)	(85,744.67)	(7,055.39)
RESTATED BALANCE - July 1, 1982	$3,270,263.28	$1,339,385.00
Acquisitions		
Purchases	$ 203,444.58	
Capital Advance from General Fund	26,673.14	
Total	$ 230,117.72	
Current Year Depreciation (2)		$ 340,473.00
BALANCE - June 30, 1983	$3,500,381.00*	$1,679,858.00*

*Refer to Auditor's Exhibit IV-A.
(1) Refer to Auditor's Exhibit IV-A, Schedule F.
(2) Refer to Auditor's Exhibit IV-A, Schedule A.

SCENIC GENERAL HOSPITAL
ENTERPRISE FUND
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-A
SCHEDULE F

Accounts	Balance June 30, 1983	Balance June 30, 1982	Cash Increase (Decrease)
Imprest Cash	$ 1,291.00	$ 1,360.00	$ 69.00
Accounts Receivable	4,836,945.00	15,614,009.12	10,777,064.12
Allowance for Uncollectibles	1,511,969.00	7,689,792.56	(6,177,823.56)
Accounts Receivable - Collection	6,042,742.92	6,254,619.91	211,876.99
Allowance for Uncollectibles	6,042,742.92	0.00	6,042,742.92
Inventory of Materials and Supplies	504,843.00	500,066.05	(4,776.95)
Structures and Improvements	8,471,951.00	6,738,513.57	(1,733,437.43)
Depreciation - Accumulated	4,376,352.00	3,723,463.00	652,889.00
Equipment	3,500,381.00	3,356,007.95	(144,373.05)
Depreciation - Accumulated	1,679,858.00	1,346,440.39	333,417.61
Accounts Payable - Current	941,000.84	296,597.58	644,403.26
Accounts Payable - Salaries and Benefits	776,597.83	0.00	776,597.83
Capital Advance from General Fund	6,241,836.41	17,925,432.32	(11,683,595.91)
Prepaid Expenses	40,324.00	0.00	(40,324.00)
Equipment Lease	425,825.00	0.00	425,825.00
Prior Year Adjustment (Note 8)			2,809,021.01
Total Transactions Affecting Cash			$ 2,889,575.84*

*Refer to Auditor's Exhibit IV-A, Schedule B.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT IV-A

NOTE 1: OWNERSHIP AND OPERATION

The Scenic General Hospital (Hospital) is owned by the County of Stanislaus. Hospital management is by contract with Hospital Affiliates International which is accountable to the Board of Supervisors acting as Hospital trustees.

On July 1, 1980, assets were transferred from the General Fund to an Enterprise Fund known as Scenic General Hospital Enterprise Fund. The Hospital is licensed by the State of California and accredited by the Joint Commission on Accreditation of Hospitals. The books and records are maintained under the direction of the Hospital management.

NOTE 2: BASIS OF ACCOUNTING

The Hospital accounts are maintained on an accrual basis of accounting. Revenues are recognized in the time period earned and expenses are recognized when incurred. Assets of a depreciable nature are amortized over a period of time approximating their estimated useful life. An allowance account is used for Accounts Receivable which reduces the asset to the estimated amount deemed collectible.

NOTE 3: INVENTORY

Inventory of materials and supplies are priced at cost. The June 30, 1983 inventory balances were determined by physical count.

NOTE 4: PROPERTY, PLANT, AND EQUIPMENT

Structures, improvements, and equipment are capitalized at cost. Certain capital leases are capitalized. Depreciation is provided for over the estimated useful life of the individual assets using the straight-line method.

NOTE 5: CAPITAL ADVANCE FROM THE GENERAL FUND

As of July 1, 1980, certain hospital assets were transferred from the General Fund to Scenic General Hospital Enterprise Fund. Structures, improvements, and equipment purchased with Revenue Sharing funds were considered assets of the General Fund before transfer. Current year advances are detailed in Schedule C. In addition to these advances, the General Fund contributes funds for the uncompensated portion of Medi-Cal and Medi-care billings.

NOTE 6: ENCUMBRANCES

Encumbrances in the amount of $241,522.15 were outstanding at year end. This represents the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year end are completed. Encumbrances at year end do not constitute expenditures or liabilities.

NOTE 7: POST BALANCE SHEET ADJUSTMENTS

After the auditor's books were closed, the Hospital accounting staff provided additional financial adjustments as follows:

Depreciable Fixed Assets	$1,498,738.50*
Accumulated Depreciation - Fixed Assets	272,705.51*
Capital Advance from General Fund:	
Parking Lot Cost Overstatement	(41,515.01)
Reimbursement for Fixed Assets credited to Revenue	203,444.58

*Refer to Auditor's Exhibit IV-A, Schedule C

NOTE 8: PRIOR PERIOD ADJUSTMENT

Auditor's financial statements reflect certain adjustments as a result of an independent audit of the Hospital books and records in the amount of $2,809,021.00. This information was provided by Hospital Staff.

NOTE 9: DISCLAIMER TO HOSPITAL FINANCIAL STATEMENTS

Financial data as reported on the Balance Sheet is based on current information provided by the Hospital Staff. Information on the operating statement was taken from State Controller's Report as provided by the Hospital Staff. The Scenic General Hospital maintains books and records independent of the County Auditor-Controller Department and are subject to an independent audit which is unavailable at this time. Therefore, these financial statements may not be a complete representation of the Hospital's financial condition and results of operations.

ENTERPRISE FUNDS--LANDFILLS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1983

AUDITOR'S EXHIBIT IV-B

	(1) Total	Geer Road Sanitary Landfill	Fink Road Sanitary Landfill
ASSETS			
Cash in Treasury	$308,982.52	$296,627.94	$ 12,354.58
Imprest Cash - Change Fund	200.00	100.00	100.00
Accounts Receivable	94,135.43	89,789.43	4,346.00
Land	362,710.90	281,178.30	81,532.60
Accumulated Amortization	(317,478.66)	(281,178.30)	(36,300.36)
Structures and Improvements	188,854.90	184,636.12	4,218.78
Accumulated Depreciation	(183,438.05)	(182,401.32)	(1,036.73)
Equipment	11,149.48	10,128.49	1,020.99
Accumulated Depreciation	(10,035.33)	(9,773.97)	(261.36)
TOTAL ASSETS	$455,081.19	$389,106.69	$ 65,974.50
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customers' Deposits	$ 4,535.57	$ 4,035.57	$ 500.00
Accounts Payable	1,294.26	1,294.26	0.00
TOTAL LIABILITIES	$ 5,829.83	$ 5,329.83	$ 500.00
Equities:			
Contributed Assets - July 1, 1982	$258,267.60	$ 0.00	$ 258,267.60
Contribution from General Fund	14,864.61	0.00	14,864.61
Contributed Assets - June 30, 1983 (2)	273,132.21	0.00	273,132.21
Retained Earnings - July 1, 1982	130,382.45	324,110.55	(193,728.10)
Net Income (Loss) - 1982-83	45,736.70	59,666.31*	(13,929.61)**
Retained Earnings - June 30, 1983 (3)	176,119.15	383,776.86	(207,657.71)
TOTAL LIABILITIES AND EQUITIES	$455,081.19	$389,106.69	$ 65,974.50

*See Auditor's Exhibit IV-B, Schedule C.
**See Auditor's Exhibit IV-B, Schedule D.

(1) To Auditor's Exhibit I.

(2)

Contributed Assets - General Fund	$192,999.61
Contributed Assets - Other	80,132.60
Total	$273,132.21

(3) Includes:

	Geer Road	Fink Road
Reserve for Imprest Cash	$ 100.00	$100.00
Reserve for Encumbrance	167,013.55	
Total	$167,113.55	$100.00

ENTERPRISE FUNDS--LANDFILLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-B
SCHEDULE A and
SCHEDULE B

	Auditor's Balance July 1, 1982	Receipts	Disbursements	(1) Other Transactions	Auditor's Balance June 30, 1983	Treasurer's Balance June 30, 1983
SCHEDULE A						
Geer Road Sanitary Landfill	$255,866.10	$ 992,760.35	$ 933,094.04	$(18,904.47)	$296,627.94	$296,627.94
Fink Road Sanitary Landfill	9,305.56	60,210.99	74,140.60	16,978.63	12,354.58	12,354.58
TOTAL	$265,171.66	$1,052,971.34	$ 1,007,234.64	$ (1,925.84)	$308,982.52*	$308,982.52

ENTERPRISE FUNDS--LANDFILLS
CHANGES IN FIXED ASSETS

	Balance July 1, 1982	Additions	Deletions	Balance June 30, 1983	Geer Road Accumulated Amortization and Depreciation	Fink Road Accumulated Amortization and Depreciation
Balance July 1, 1982					$473,265.03	$ 33,154.13
Geer Road Sanitary Landfill						
Land	$281,178.30	$ 0.00	$ 0.00	$281,178.30		
Structures and Improvements	182,401.32	2,234.80	0.00	184,636.12		
Equipment	10,128.49	0.00	0.00	10,128.49	$ 88.56	
Fink Road Sanitary Landfill						
Land	$ 81,532.60	$ 0.00	$ 0.00	$ 81,532.60		$ 4,099.92
Structures and Improvements	4,218.78	0.00	0.00	4,218.78		289.32
Equipment	1,020.99	0.00	0.00	1,020.99		55.08
Total Fixed Assets	$560,480.48	$ 2,234.80	$ 0.00	$562,715.28*		
Current Year Depreciation (2)					$ 88.56	$ 4,444.32
Balance June 30, 1983					$473,353.59*	$ 37,598.45*

*Refer to Auditor's Exhibit IV-B.

(1) Refer to Auditor's Exhibit IV-B, Schedule F.
(2) Refer to Auditor's Exhibit IV-B, Schedules C and D.

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-B
SCHEDULE C

INCOME		
Service Charges	$933,903.28	
Interest	37,620.81	
Other Revenue	21,236.26	
		$992,760.35
EXPENSES		
Salaries, Wages and Benefits	322,985.60	
Dry Goods and Supplies	2,839.44	
Communications	1,068.38	
Insurance	3.00	
Repairs and Maintenance	21,051.57	
Maintenance - Structures and Grounds	2,986.97	
Memberships	35.00	
Miscellaneous	83.72	
Office Supplies/Postage	963.46	
Data Processing	608.38	
Contract Services - Jones & Stokes Associates	4,265.00	
Contract Services - Methane Gas Consultants	16,766.88	
Lab Tests	1,747.00	
Inspection Fees	150.00	
Engineering and Road Services	29,320.29	
Administrative Services	47,691.65	
Aerial Photos	4,305.00	
Rents and Leases - Equipment	385,457.42	
Small Tools and Instruments	900.49	
Licenses and Fees	160.00	
Gasoline, Oil and Fuel	75,127.11	
Operating Supplies	1,515.61	
Travel and Vehicle Use	8,281.70	
Utilities	2,731.39	
Bad Debts	764.22	
Taxes and Assessments	1,196.20	
Amortizations/Depreciations	88.56	
		933,094.04
NET INCOME (LOSS)		$ 59,666.31*

*Refer to Auditor's Exhibit IV-B.

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-B
SCHEDULE D

INCOME		
Service Charges	$ 52,857.90	
Property Leases	3,200.00	
Interest	1,325.83	
Other Income - Damages	2,827.26	
		$ 60,210.99
EXPENSES		
Salaries, Wages and Benefits	6,629.60	
Communications	304.76	
Maintenance - Equipment	215.25	
Maintenance - Structures and Grounds	200.19	
Road Service	243.90	
Office Supplies/Postage	53.09	
Geer Road Landfill Charges	21,046.26	
Administrative Expenses	4,127.74	
Inspection Fees	150.00	
Rents and Leases - Equipment	26,291.65	
Small Tools	1,103.08	
Gasoline, Oil and Fuel	2,931.78	
Vehicle Use	6,096.00	
Utilities	302.98	
Amortization/Depreciation	4,444.32	
		74,140.60
NET INCOME (LOSS)		$(13,929.61)*

*Refer to Auditor's Exhibit IV-B.

ENTERPRISE FUNDS--LANDFILLS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IV-B
SCHEDULE F

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase (Decrease)	
GEER ROAD SANITARY LANDFILL				
Accounts Receivable	$ 89,789.43	$ 73,581.20	$ (16,208.23)	
Accumulated Amortization - Land	281,178.30	281,178.30	0.00	
Structures and Improvements	184,636.12	182,401.32	(2,234.80)	
Accumulated Depreciation - Structures	182,401.32	182,401.32	0.00	
Equipment	10,128.49	10,128.49	0.00	
Accumulated Depreciation - Equipment	9,773.97	9,685.41	88.56	
Accounts Payable - Excess Equipment Hours	1,294.26	1,294.26	0.00	
Customer Deposits	4,035.57	4,585.57	(550.00)	
TOTAL				$(18,904.47)
FINK ROAD SANITARY LANDFILL				
Accounts Receivable	$ 4,346.00	$ 2,715.70	$ (1,630.30)	
Accumulated Amortization - Land	36,300.36	32,200.44	4,099.92	
Structures and Improvements	4,218.78	4,218.78	0.00	
Accumulated Depreciation - Structures	1,036.73	747.41	289.32	
Equipment	1,020.99	1,020.99	0.00	
Accumulated Depreciation - Equipment	261.36	206.28	55.08	
Customer Deposits	500.00	1,200.00	(700.00)	
Contributed Assets	273,132.21	258,267.60	14,864.61	
TOTAL				16,978.63
TOTAL TRANSACTIONS AFFECTING CASH				$ (1,925.84)*

*To Auditor's Exhibit IV-B, Schedule A.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT IV-B

NOTE 1: OWNERSHIP

The Geer Road Sanitary Landfill is operated by the County of Stanislaus, but is owned jointly with the City of Modesto.

Fink Road Sanitary Landfill is managed and owned by the County of Stanislaus.

NOTE 2: LAND VALUATION

Land is recorded at cost and amortized on a straight-line basis. The primary Geer Road agreement, dated July 14, 1970, between the County and the City of Modesto states, "That the total cost of land and improvements thereon shall be amortized by June 30, 1982." Beginning July 1, 1982, further amortization of land will be recorded for Fink Road. Amortization only recognizes the land use as a landfill and does not include the future value for any other purpose.

NOTE 3: ACCOUNTS RECEIVABLE

All receivables are current year derived transactions.

NOTE 4: STATEMENT 1 ADJUSTMENTS

Warrants disbursed subsequent to June 30, 1983, and recorded as June, 1983 transaction in the amount of $56,456.30. Payroll warrants in the amount of $21,541.29. Both of these amounts posted as payables rather than a cash transaction. Beginning Retained Earnings were restated by a prior period adjustment for Compensated Absences in the amount of $49,620.19. Personal Services Expenditures were increased for Compensated Absences in the amount of $2,611.02.

HIGHWAY AND BRIDGE BOND FUND

BONDED DEBT

SUSPENSE AND CLEARING FUNDS

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET (1)
JUNE 30, 1983

AUDITOR'S EXHIBIT V and
SCHEDULE A and
SCHEDULE B

ASSETS	
Cash in Treasury	$635,039.05
Bonds Authorized - Unissued	0.00
TOTAL	$635,039.05
LIABILITIES AND EQUITIES	
Fund Balance Unavailable:	
Reserve for Encumbrances	$576,286.99
Fund Balance Available	58,752.06
TOTAL	$635,039.05

SCHEDULE A

RECONCILIATION OF CASH BALANCE

Cash Balance July 1, 1982	Receipts	Disbursements	Auditor's Cash Balance June 30, 1983	Treasurer's Cash Balance June 30, 1983
$640,876.44	$ 0.00	$(5,837.39)	$635,039.05	$635,039.05

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1983

SCHEDULE B

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		0.00
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,059,123.56	
Expenditures for Fiscal Period Ending June 30, 1983	5,837.39	
Total Expenditures to Date		4,064,960.95
Unexpended Bond Appropriations		$ 635,039.05

(1) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT V

Note 1: Statement 1 Adjustment: Highway and Bridge Bond Fund is considered a "Governmental Fund Type" - "Capital Projects." Auditor's encumbrance in the amount of $576,286.99 is reserved by classifying the amount as Fund Balance - Designated.

GENERAL LONG-TERM DEBT ACCOUNT GROUP
JUNE 30, 1983

AUDITOR'S EXHIBIT VI

STATEMENT OF BONDED INDEBETEDNESS

	Amount of Issue	Redeemed to June 30, 1982	Outstanding June 30, 1982	Redemptions 1981-1982	Year Of Issue	Year Of Maturity	Payable
Bridge and Courthouse	$2,500,000.00	$2,500,000.00	$0.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	20,000.00	1961	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	40,000.00	1963	1982	June 15
Bridge	700,000.00	700,000.00	0.00	85,000.00	1971	1982	June 15
	$6,200,000.00	$6,200,000.00	$0.00 (1)	$260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable June 30, 1981	$ 7,090.00	
Less: Interest Paid, Fiscal Year 1981-82	7,090.00 *	
Bond Interest Payable, June 30, 1982		$0.00

FUTURE BOND AND INTEREST REQUIREMENT $0.00

STATEMENT 1 - ADJUSTMENT:

The Long-Term portion of Compensated Absences are recorded in this account group in the amount of $5,716,970.00.

(1) General County Bonded Indebtedness was paid in full during prior fiscal year 1981-82.

SUSPENSE AND CLEARING FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
SUSPENSE FUNDS						
Welfare - Emergency Loan Fund	$ 128.19	$ 2,411.10	$ 0.00	$ 2,539.29	$	$ 2,539.29
Unapportioned Taxes:						
Holding Account	0.00	19,809,915.37	18,268,593.92	1,541,321.45		1,541,321.45
Secured	153.06	65,573,657.60	65,597,974.53	(24,163.87)		(24,163.87)
Unsecured	96,687.35	4,558,910.86	4,620,991.09	34,607.12		34,607.12
Delinquent Secured	1,352,029.24	205,739.08	1,560,128.40	(2,360.08)		(2,360.08)
Delinquent Unsecured	155,539.95	300,872.42	165,760.20	290,652.17		290,652.17
Supplemental Unsecured 78-79	0.00	44,768.05	0.00	44,768.05		44,768.05
Redemption	96,581.57	2,418,374.55	2,273,053.05	241,903.07		241,903.07
Livestock Tax	0.00	177,269.26	176,438.02	831.24		831.24
Racehorse Tax	0.00	5,584.56	5,584.56	0.00		0.00
Multi-Tax Payments	0.00	15,364,482.90	15,360,532.42	3,950.48		3,950.48
Unapportioned Interest:						
Bank Accounts	1,926,386.33	5,437,112.99	6,187,792.20	1,175,707.12		1,175,707.12
Securities	798,189.99	4,169,977.55	3,940,992.36	1,027,175.18		1,027,175.18
Other Accounts Unapportioned:						
Trailer Registration Fees	0.00	400,587.07	451,004.66	(50,417.59)		(50,417.59)
Business Inventory Tax Relief	0.00	9,322,976.24	9,322,976.24	0.00		0.00
Homeowners' Exemption Tax Relief	0.00	3,859,304.86	3,859,304.86	0.00		0.00
Federal Housing Authority - In Lieu Tax	0.00	193,732.82	193,732.82	0.00		0.00
Blind Veterans' Exemption Tax	0.00	21,091.22	21,091.22	0.00		0.00
Highway Property Rentals	0.00	6,690.81	6,690.81	0.00		0.00
TOTAL	$ 4,425,695.68	$131,873,459.31	$132,012,641.36	$ 4,286,513.63	$	$ 4,286,513.63
CLEARING FUNDS						
Accounts Payable	$ 0.00	$ 70,499,274.46	$ 70,499,274.46	$ 0.00	$2,693,239.20	$ 2,693,239.20
Jury Fees	0.00	279,294.39	279,294.39	0.00	8,455.09	8,455.09
County Payroll	0.00	51,342,131.75	51,342,131.75	0.00	3,483,077.35	3,483,077.35
CETA Payroll	0.00	2,293,958.65	2,293,958.65	0.00	7,695.63	7,695.63
Municipal Court	396,286.17	4,698,672.43	4,947,063.52	147,895.08	0.00	147,895.08
Collection Division	0.00	2,551,452.73	2,551,462.79	(10.06)	0.00	(10.06)
Welfare and Security - Sub-Payee	0.00	493,059.02	493,059.02	0.00	8,175.67	8,175.67
Welfare and Security - Aged	0.00	111,841.04	111,841.04	0.00	(512.05)	(512.05)
Welfare and Security - ATD	0.00	56,162.28	56,162.28	0.00	(347.84)	(347.84)
Welfare and Security - Child Support	0.00	41,521.62	39,203.51	2,318.11	5,884.30	8,202.41
Welfare and Security - Other	0.00	47,651,715.89	47,651,715.89	0.00	250,778.61	250,778.61
TOTAL	$ 396,286.17	$180,019,084.26	$180,265,167.30	$ 150,203.13	$6,456,445.96	$ 6,606,649.09
TOTAL (1)	$ 4,821,981.85	$311,892,543.57	$312,277,808.66	$ 4,436,716.76	$6,456,445.96	$ 10,893,162.72

(1) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT VII

NOTE 1: ACCOUNTS PAYABLE CLEARING

Cash is transferred from the following funds to Accounts Payable Clearing for payments by warrants:

County Operating and Special Revenue Funds with the exception of Jury Fees, Payrolls, and Welfare and Security Payments.

Internal Service Fund with the exception of payroll.

Enterprise Funds with the exception of payroll.

Trust Funds except for the Employees Retirement Fund.

Special Districts under the control of the Board of Supervisors plus Joint Powers Agreement Districts (except Health Systems Agency).

NOTE 2: OUTSTANDING WARRANTS

Accounts Payable Clearing--

Included are warrants, in the amount of $854,563.19, written in the period July 1, through July 15, 1983. In view of the large volume of claims and invoices for the fiscal year 1982-83, still outstanding on June 30, this is a practical, and cost effective, method of accruing these expenditures in the proper fiscal year.

County Payroll--

Payroll warrants, dated July, 1983, for the payroll period ending June 30, 1983 are included--$3,613,398.43. It has been a consistent practice, and a practical method of accruing, to post the personnel charges in the month of service, rather than the date of warrant issue. Included are the regular payrolls, the Hospital payroll, part-time, and special payrolls. The supplemental payroll is an exception; this payroll dated the 20th of the following month is posted in the coming month--again, a consistent practice. County employees, funded by CETA, are paid on the County Payroll Clearing. Other CETA Payrolls (programs) are paid on CETA Payroll Clearing.

NOTE 3: STATEMENT 1 ADJUSTMENTS

Suspense and Clearing Funds are considered Trust and Agency Fund Types. The amounts in Note 2 (above) have been recorded as receipts and disbursements in the County records. In Statement 1, these amounts have been eliminated, because they are considered payables in other funds.

TRUST FUNDS

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
EXPENDABLE TRUST FUNDS:						
Absent Heirs	$ 2,486.44	$ 0.00	$ 2,486.44	$ 0.00		$ 0.00
Anderson, Linda, Child Trust	0.00	1,400.00	1,295.88	104.12		104.12
Animal Control Trust	3,450.00	31,087.00	32,804.00	1,733.00		1,733.00
Area Agency on Aging Trust	3,337.21	620.88	3,958.09	0.00		0.00
Building Inspection - Recording Fees	22.00	14.00	14.00	22.00		22.00
Burbank-Paradise Hall Cleanup	75.00	1,725.00	1,550.00	250.00		250.00
County Children - AB2994 (1)	0.00	13,388.80	0.00	13,388.80		13,388.80
Collection Division Trust	739,784.39	1,550,732.11	1,609,066.54	681,449.96		681,449.96
Conciliation and Mediation Services	4,267.50	51,460.00	55,727.50	0.00		0.00
County Clerk Special Trust	10,762.50	7,475.00	18,100.00	137.50		137.50
County Clerk Superior Court	436,395.86	451,571.46	253,847.72	634,119.60		634,119.60
County Clerk Trust	(13,433.90)	635,672.79	622,199.64	39.25		39.25
County Recorder (1) (2)	0.00	394,691.58	393,193.77	1,497.81		1,497.81
County School Print Shop Project	100,000.00	682.84	95,737.83	4,945.01		4,945.01
Criminal Justice Facility Construction (1)	0.00	59,124.00	5,220.00	53,904.00		53,904.00
Crippled Children Service Donations	607.48	15.00	273.65	348.83		348.83
Domestic Violence Program	2,264.00	25,289.00	23,627.00	3,926.00		3,926.00
Drug Enforcement Trust	2,265.43	0.00	0.00	2,265.43		2,265.43
Employees' Deposit	812.54	15,777.98	16,061.57	528.95		528.95
Employees' Social Security	261,988.13	6,383,691.60	6,388,984.35	256,695.38		256,695.38
Family Support - Welfare Trust	123,713.91	3,247,694.57	3,245,783.12	125,625.36		125,625.36
Farm and Home Advisors Research	13,129.90	8,171.51	4,591.40	16,710.01		16,710.01
Fountain Trust	183.52	67.50	0.00	251.02		251.02
Gravel Excavation - Genstar (1)	0.00	25.56	0.00	25.56		25.56
Gravel Excavation - Reed (1)	0.00	45.29	0.00	45.29		45.29
Honor Farm Revolving Trust	1,569.31	58,457.09	59,319.74	706.66		706.66
Hospital Education Trust	1,055.33	45.00	0.00	1,100.33		1,100.33
Hospital Remodel - AB325 (1)	0.00	201,500.00	21,404.46	180,095.54		180,095.54
HUD Block Grant	0.00	35,401.47	35,401.47	0.00		0.00
Incorporated Cities:						
Hughson - Bond	38.14	38,586.59	37,325.65	1,299.08		1,299.08
Ceres - Bond	483.53	28,618.64	28,024.14	1,078.03		1,078.03
Patterson - Bond	183.76	483.65	1,125.32	(457.91)		(457.91)
Turlock - Bond	246.84	28,046.61	27,271.93	1,021.52		1,021.52
Ceres	10,922.22	706,146.31	697,438.14	19,630.39		19,630.39
Hughson	579.09	74,251.20	73,190.30	1,639.99		1,639.99
Modesto	63,908.26	6,243,048.12	6,099,207.72	207,748.66		207,748.66
Newman	1,499.19	180,772.19	176,894.17	5,377.21		5,377.21
Oakdale	7,507.85	700,654.11	690,863.32	17,298.64		17,298.64
Patterson	1,743.51	195,239.91	190,648.92	6,334.50		6,334.50
Riverbank	(11,780.79)	427,889.78	411,639.03	4,469.96		4,469.96
Turlock	6,197.08	1,317,772.33	1,285,109.29	38,860.12		38,860.12
Waterford	1,182.78	88,029.37	86,839.42	2,372.73		2,372.73

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
EXPENDABLE TRUST FUNDS:						
Jail Inmates Revolving Trust	$ 2,641.66	$ 94,156.38	$ 94,182.29	$ 2,615.75		$ 2,615.75
Jail Inmates Welfare Trust (3)	19,070.01	23,373.25	12,741.33	29,701.93		29,701.93
Library Book Sales Trust	7,860.73	6,204.45	6,808.80	7,256.38		7,256.38
Library Memorial	1,601.20	904.79	871.88	1,634.11		1,634.11
Library Users Trust (1)	0.00	113.21	0.00	113.21		113.21
Local Transportation Trusts:						
State Transit Assistance	1,119,081.19	578,882.22	1,320,252.00	377,711.41		377,711.41
Rural Transit System	67,257.50	269,084.31	231,814.64	104,527.17		104,527.17
Other	0.00	45,159.41	45,000.00	159.41		159.41
Pedestrian and Bike	443,521.20	143,718.74	16,411.00	570,828.94		570,828.94
Ceres	121,289.63	221,061.94	310,490.00	31,861.57		31,861.57
Hughson	18.59	44,892.95	44,911.54	0.00		0.00
Modesto	2,218.84	1,629,403.35	372,628.00	1,258,994.19		1,258,994.19
Newman	210,599.40	53,026.10	205,679.00	57,946.50		57,946.50
Oakdale	10,867.12	130,532.60	141,399.72	0.00		0.00
Patterson	72.54	65,800.23	65,872.77	0.00		0.00
Riverbank	45.14	87,283.18	87,328.32	0.00		0.00
Stanislaus County	1,973,940.14	1,607,934.37	68,577.00	3,513,297.51		3,513,297.51
Turlock	1,072.27	411,380.50	412,452.77	0.00		0.00
Waterford	47,872.57	45,592.34	92,622.00	842.91		842.91
Marshal's Advance Fees	1,600.00	0.00	0.00	1,600.00		1,600.00
Miscellaneous Trust	134,673.59	2,260,299.75	2,280,200.06	114,773.28		114,773.28
MJC Parking Trust (1)	0.00	27,813.00	27,813.00	0.00		0.00
Municipal Court Special	179,927.53	2,109,480.62	2,083,587.25	205,820.90		205,820.90
Public Assistance Administrative Trust:						
Federal - Foster Home Care	3,463.00	0.00	0.00	3,463.00		3,463.00
Federal - Child Support Enforcement	182,170.00	899,895.00	986,495.00	95,570.00		95,570.00
Federal - Family Reunification (1)	0.00	80,500.00	0.00	80,500.00		80,500.00
Federal - Social Services	909,751.00	2,142,975.50	2,370,789.00	681,937.50		681,937.50
Federal - Staff Development	40,914.00	9,939.00	48,204.00	2,649.00		2,649.00
Federal - WIN	11,749.00	185,059.00	130,105.00	66,703.00		66,703.00
Federal - AFDC-FG/U	425,430.00	2,039,003.00	1,926,852.00	537,581.00		537,581.00
Federal - Non-Assistance Food Stamps	44,305.00	503,693.98	507,497.00	40,501.98		40,501.98
State - AFDC-FG/U	238,036.00	1,082,517.00	1,019,035.00	301,518.00		301,518.00
State - SSI/SSP--Home Support	45,883.00	282,265.50	267,187.00	60,961.50		60,961.50
State - Child Care	47,579.68	16,423.00	78,488.40	(14,485.72)		(14,485.72)
State - SSI/SSP--Home Care	(1,768.00)	11,347.00	7,556.00	2,023.00		2,023.00
State - WIN	1,123.00	4,776.00	2,389.00	3,510.00		3,510.00
State - Non-Assistance Food Stamps	27,797.00	214,401.50	238,199.00	3,999.50		3,999.50
State - Staff Development	14,005.00	7,019.00	24,102.00	(3,078.00)		(3,078.00)
State - Child Support	11,401.00	0.00	0.00	11,401.00		11,401.00
State - Medi-Cal	442,580.00	1,369,895.00	1,634,224.00	178,251.00		178,251.00
State - Family Reunification (1)	0.00	23,000.00	90,821.00	(67,821.00)		(67,821.00)
State - Foster Home Care	82.00	0.00	0.00	82.00		82.00
State - Social Services	129,400.00	0.00	0.00	129,400.00		129,400.00

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
EXPENDABLE TRUST FUNDS:						
Parks Bond Act - OHV	$ 52,923.95	$ (8,335.91)	$ 92,117.18	$ (47,529.14)		$ (47,529.14)
Probation Department Trust	11,590.10	250,288.80	249,278.59	12,600.31		12,600.31
Public Works Building Deposit	122,891.00	51,794.00	102,812.00	71,873.00		71,873.00
Parks and Recreation	1,575.00	6,150.00	6,525.00	1,200.00		1,200.00
Public Works - Plans and Specifications	1,000.00	6,625.00	7,270.00	355.00		355.00
Public Works - Recording Fees	623.60	641.00	549.00	715.60		715.60
Recorder - Microfilm Project	38,233.04	56,226.00	32,536.72	61,922.32		61,922.32
Refund of Taxes	(10,952.18)	201,796.33	202,208.63	(11,364.48)		(11,364.48)
Repair and Demolition	11,294.00	0.00	0.00	11,294.00		11,294.00
Revenue Sharing Trust	3,688,478.71	3,305,082.13	711,158.00	6,282,402.84		6,282,402.84
Road Trust	239,195.72	39,074.70	105,997.30	172,273.12		172,273.12
Sales Tax	3,733.33	38,763.14	40,867.97	1,628.50		1,628.50
Sheriff's False Alarm Deposit	300.00	180.00	420.00	60.00		60.00
Sheriff's Narcotics Revolving	25,000.00	15,000.00	15,000.00	25,000.00		25,000.00
Stanislaus County Arts Commission (1)	0.00	990.00	0.00	990.00		990.00
State Redemption Fees	0.00	10,133.00	8,633.00	1,500.00		1,500.00
State Trust Clearing	4,309.25	1,303,204.99	1,301,656.73	5,857.51		5,857.51
Strong Motion Instrumentation	0.00	1,905.72	1,466.04	439.68		439.68
Tax Collector - Duplicate Payments	0.00	12.74	0.00	12.74		12.74
Tax Collector Recording Fees	49.93	953.00	953.00	49.93		49.93
Tax Deeded Land Rental	193.09	5,995.73	6,188.82	0.00		0.00
Tax Deeded Land Sales	(.09)	8,424.19	0.00	8,424.10		8,424.10
Travel Revolving Trust	(830.00)	42,324.50	38,529.50	2,965.00		2,965.00
Tuolumne Park Fund - Re/Modesto Cablecom	19,096.50	0.00	0.00	19,096.50		19,096.50
Vehicle Code Fines - ATP Trust	94,639.00	139,709.03	211,068.00	23,280.03		23,280.03
W & S Aid Trust - Federal--AFDC	851,656.43	21,959,556.83	22,294,230.27	516,982.99		516,982.99
W & S Aid Trust - State--AFDC	485,951.26	21,295,416.82	21,395,405.33	385,962.75		385,962.75
Welfare - Peter Hanu Trust	23.55	1,674.62	352.60	1,345.57		1,345.57
Welfare - Revolving Trust	28,814.26	459,729.98	435,136.53	53,407.71		53,407.71
Welfare - Substitute Payee	21,619.19	492,704.23	492,817.52	21,505.90		21,505.90
TOTAL EXPENDABLE TRUST FUNDS	$14,387,988.18	$ 91,620,193.58	$ 87,702,990.02	$18,305,191.74	$ 0.00	$18,305,191.74
NONEXPENDABLE TRUST FUNDS:						
Jail Commissary Operations (4)	$ 1,235.70	$ 224,482.93	$ 225,414.96	$ 303.67		$ 303.67
Law Library (5)	94,491.62	83,667.97	90,212.97	87,946.62		87,946.62
TOTAL NONEXPENDABLE TRUST FUNDS	$ 95,727.32	$ 308,150.90	$ 315,627.93	$ 88,250.29	$ 0.00	$ 88,250.29

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
PENSION TRUST FUNDS:						
Employees Retirement (6)	$ 3,718,996.33	$ 34,786,095.54	$ 36,938,687.73	$ 1,566,404.14	$ 7,827.66	$ 1,574,231.80
TOTAL PENSION TRUSTS	$ 3,718,996.33	$ 34,786,095.54	$ 36,938,687.73	$ 1,566,404.14	$ 7,827.66	$ 1,574,231.80
GRAND TOTAL ALL TRUST FUNDS	$18,202,711.83	$126,714,440.02	$124,957,305.68	$19,959,846.17	$ 7,827.66	$19,967,673.83

(1) New Fund established during fiscal year.
(2) Included in receipts is $12,580.00 which represents a deposit from various Title Insurance Companies for recording fees.
(3) Jail Inmates Welfare Trust. Refer to Statistical Section - Exhibit I.
(4) Refer to Schedules D - G. Note adjustments to cash receipts/disbursements affected by accruals.
(5) Refer to Schedules H - L. Note adjustments to cash receipts/disbursements affected by accruals.
(6) Refer to Schedules A - C. Note adjustments to cash receipts/disbursements affected by accruals.

EMPLOYEES' RETIREMENT TRUST FUND
COMPARATIVE BALANCE SHEET (2)
JUNE 30, 1983 AND 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE A

	June 30, 1983	June 30, 1982
ASSETS:		
Cash in Treasury	$ 1,566,404.14	$ 3,718,996.33
Receivables:		
Accounts	$ 297,216.91	$ 306,599.74
Note	1,578.59	1,828.59
Accrued Dividends	129,052.57	91,370.70
Accrued Bond Interest	1,752,947.47	1,425,013.72
Total Receivables	$ 2,180,795.54	$ 1,824,812.75
Investments:		
Bonds (Face Value)	$71,204,000.00	$59,684,000.00
Premium on Bonds	30,699.97	98,848.38
Discount on Bonds	(4,709,013.57)	(3,727,577.84)
Stocks (Cost)	22,838,322.05	18,089,456.33
Securities (Cost)	0.00	100,000.00
Total Investments	$89,364,008.45	$74,244,726.87
TOTAL ASSETS	$93,111,208.13	$79,788,535.95
LIABILITIES AND RESERVES:		
Accounts Payable	$ 467,762.80	$ 437,979.41
Employee Reserves	$20,603,045.11	$17,880,844.32
Annuitant Reserves	$ 7,227,222.93	$ 6,425,776.30
Employer Reserves:		
Pension Reserves	$54,016,329.76	$50,618,388.20
Less Actuarial Deficiency (1)	16,259,000.00	18,566,682.00
Sub Total	$37,757,329.76	$32,051,706.20
Other Employer Reserves	18,680,085.02	14,570,327.36
Total Employer Reserves	$56,437,414.78	$46,622,033.56
Other Reserves:		
Survivor Death Benefit	$ 1,940,880.63	$ 1,736,738.16
Undistributed Investment Income	6,434,881.88	6,685,164.20
Total Other Reserves	$ 8,375,762.51	$ 8,421,902.36
TOTAL LIABILITIES AND RESERVES	$93,111,208.13*	$79,788,535.95

(1) The actuarial deficiency represents the unfunded portion of the employer reserves as determined by the pension fund actuaries on July 1, 1982. The employer contribution rate, which is determined annually by the actuaries will amortize the deficiency over thirty years (beginning July 1, 1974) in accordance with Section 31453.5 of the California Government Code.

(2) Refer to the Statistical Section for the calendar year balance sheet of the Employees' Retirement Association.

*To Auditor's Exhibit I.

EMPLOYEES' RETIREMENT TRUST FUND
STATEMENT OF NET ADDITIONS TO RESERVES
FISCAL YEAR 1982-83

AUDITOR'S EXHIBIT VIII
SCHEDULE B

REVENUE			
Employee Contributions		$3,473,572.30	
Employer Contributions		7,565,110.58	
Investment Income:			
Interest on Cash Balance	$ 260,681.82		
Bond Interest - Net	6,131,881.28		
Gain on Sale of Bonds	161,198.93		
Gain on Sale of Common Stock	602,615.25		
Dividends	1,274,525.75		
		8,430,903.03	
TOTAL			$19,469,585.91
EXPENDITURES			
Benefit Expense:			
Retirements	$4,066,471.99		
Health Insurance	222,962.66		
Withdrawals	481,076.55		
Cost of Living (Special $420,480.78)	1,227,921.87		
Death Benefits	109,572.20		
		6,108,005.27	
Securities Management Fees		59,146.00	
Audit Fees		3,625.00	
Bank Transfer of Securities		5,744.60	
Miscellaneous Bank Charge		176.25	
TOTAL			6,176,697.12
NET ADDITIONS TO RESERVES			$13,292,888.79
DISBURSED AS FOLLOWS: (1)			
Employee Reserves			$ 2,722,200.79
Annuitant Reserves			801,446.63
Employer Reserves			9,815,381.22
Other Reserves			(46,139.85)
TOTAL			$13,292,888.79

(1) Reflects monthly transfer within the reserves.

EMPLOYEES' RETIREMENT TRUST FUND
RECONCILIATION OF CASH IN TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE C

Cash in the Treasury, July 1, 1982			$ 3,718,996.33
Receipts:			
Revenue	$35,428,416.28		
Prior Year Accounts Receivable	306,599.74		
Current Year Accounts Receivable	(297,216.91)		
Prior Year Note Receivable	1,828.59		
Current Year Note Receivable	(1,578.59)		
Accrued Bond Interest Receivable - Net	(327,933.75)		
Accrued Dividends Receivable - Net	(37,681.87)		
Amortization of Bond Premium and Discount	(267,455.31)		
Not Reflected in Operations:			
Return of Contributions (J1920)	(18,882.64)		
		$34,786,095.54	
Disbursements:			
Expenditures	$36,968,471.12		
Prior Year Accounts Payable	437,979.41		
Current Year Accounts Payable	(467,762.80)		
		36,938,687.73	
Net Cash Increase (Decrease)			(2,152,592.19)
Cash in the Treasury, June 30, 1983			$ 1,566,404.14*

*To Auditor's Exhibit VIII, Schedule A.

JAIL COMMISSARY TRUST FUND
BALANCE SHEET
JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE D

ASSETS		
Cash (1)		$ 303.67
Inventory		15,358.79
Equipment--At Cost (2)	$ 1,487.18	
Less: Accumulated Depreciation	885.77	
		601.41
TOTAL ASSETS		$16,263.87*
LIABILITY		
Inmate Welfare Fund Payable		$11,000.00
EQUITY		
Retained Earnings, July 1, 1982	$11,418.32	
Add: Net Income (3)	25,385.93	
Less: Deposit to Inmate Welfare Fund (4)	31,540.38	
Retained Earnings, June 30, 1983 (5)		5,263.87
TOTAL LIABILITY AND EQUITY		$16,263.87*

*To Auditor's Exhibit I.

(1) From Auditor's Exhibit VIII, Schedule F.
(2) From Auditor's Exhibit VIII, Schedule G.
(3) From Auditor's Exhibit VIII, Schedule E.
(4) To Statistical Section, Inmate Welfare Fund, Exhibit I.
(5) Does not reflect a $10,811.34 Reserve for Encumbrance.

JAIL COMMISSARY TRUST FUND
COMPARATIVE INCOME STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 1983 & 1982

AUDITOR'S EXHIBIT VIII
SCHEDULE E

	Year 7/1/82 to 6/30/83	Year 7/1/81 to 6/30/82
SALES		
Jail	$ 93,181.70	$ 65,562.30
Honor Farm	85,186.20	78,020.33
Women's Facility	34,770.33	26,334.64
Cigarette Machine	8,703.20	6,486.45
Total Sales	$221,841.43	$176,403.72
Less Sales Tax	9,113.99	6,859.75
Net Sales	$212,727.44	$169,543.97
COST OF GOODS SOLD		
Beginning Inventory	$ 9,307.11	$ 9,185.49
Purchases	166,123.92	124,641.03
Goods Available for Sale	$175,431.03	$133,826.52
Ending Inventory	15,358.79	9,307.11
Cost of Goods Sold	$160,072.24	$124,519.41
Gross Profit from Sales	$ 52,655.20	$ 45,024.56
EXPENSES		
Storekeeper Salary	$ 18,888.00	$ 18,240.00
Storekeeper Fringes	6,277.68	5,737.25
Purchasing Services	4,302.78	2,734.32
Store Supplies	174.00	258.40
Automobile	514.80	758.01
Building Maintenance	336.03	123.34
Depreciation (1)	239.84	239.84
Auditor Services	857.21	263.22
Utilities	489.62	362.16
Treasury Services	5.57	5.62
Equipment Maintenance	295.28	1.91
Insurance	17.64	17.74
Total Expenses	$ 32,398.45	$ 28,741.81
INCOME FROM OPERATIONS	$ 20,256.75	$ 16,282.75
OTHER INCOME		
Washer and Dryer	$ 2,556.50	$ 2,147.00
MTC Discounts Allowed	2,572.68	1,962.10
	$ 5,129.18	$ 4,109.10
NET INCOME	$ 25,385.93*	$ 20,391.85

*To Auditor's Exhibit VIII, Schedule D.

(1) From Auditor's Exhibit VIII, Schedule G.

JAIL COMMISSARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIX VIII
SCHEDULE F

CASH BALANCE - July 1, 1982			$1,235.70
CASH RECEIPTS			
Total Sales	$221,841.43		
Washer and Dryer Income	2,556.50		
Eliminated Female Facility Change Fund	85.00		
		$224,482.93	
CASH DISBURSEMENTS			
Purchases - Net of Discounts Allowed $2,572.68	$163,551.24		
Operating Expenses - Net of Depreciation $239.84	32,158.61		
Deposits to Inmate Welfare Fund (1)	31,540.38		
Sales Tax	9,113.99		
Decrease in Accounts Payable	(10,949.26)		
		225,414.96	
Decrease in Cash			932.03
CASH BALANCE - June 30, 1983			$ 303.67*

*To Auditor's Exhibit VIII, Schedule D.

(1) To Statistical Section, Inmate Welfare Fund, Exhibit I.

JAIL COMMISSARY TRUST FUND
EQUIPMENT ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE G

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1982	$ 1,487.18	$ 645.93
Acquisitions		
Purchases	$ 0.00	
Total	$ 0.00	
Current Year Depreciation		$ 239.84**
BALANCE - June 30, 1983	$ 1,487.18*	$ 885.77*

*Refer to Auditor's Exhibit VIII, Schedule D.
**Refer to Auditor's Exhibit VIII, Schedule E.

LAW LIBRARY TRUST FUND
BALANCE SHEET
JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE H

ASSETS			
Cash in Treasury (1)		$ 87,946.62	
Imprest Cash		55.00	
			$ 88,001.62
Law Book Library (2)	$566,512.39		
Less: Accumulated Amortization (5)	76,231.10		
		490,281.29	
Furniture and Equipment (2)	2,207.04		
Less: Accumulated Depreciation (2)	1,073.24		
		1,133.80	
			491,415.09
TOTAL ASSETS			$579,416.71*
LIABILITIES			
Accounts Payable			$ 0.00
FUND EQUITY			
Fund Balance, July 1, 1982 (3)		$564,180.82	
Add: Net Income (4)		6,670.89	
Donated Law Books (2)		8,565.00	
Fund Balance, June 30, 1983			579,416.71
TOTAL LIABILITIES AND FUND EQUITY			$579,416.71*

*To Auditor's Exhibit I.

(1) From Auditor's Exhibit VIII, Schedule J
(2) From Auditor's Exhibit VIII, Schedule K
(3) Includes Donated Law Books--$432.00
(4) From Auditor's Exhibit VIII, Schedule I
(5) From Auditor's Exhibit VIII, Schedule L

LAW LIBRARY TRUST FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE I

INCOME		
Filing Fees:		
Municipal Court Fee	$39,121.00	
Clerk's Fee	34,378.00	
		$73,499.00
Interest Earned		10,130.93
Miscellaneous Income		38.04
TOTAL		$83,667.97
EXPENSE		
Salaries and Benefits	$18,412.40	
Communications	1,072.03	
Janitorial Services	8,002.55	
Insurance	229.82	
Building Maintenance	4,607.60	
Grounds Maintenance	834.91	
Office Supplies and Equipment Maintenance	288.02	
Subscriptions and Supplements	8,535.22	
Book Rebinding and Supplies	627.27	
Administrative Services	2,107.87	
Utilities	3,434.54	
Depreciation and Amortization (1)	28,844.85	
TOTAL		76,997.08
NET INCOME (2)		$ 6,670.89

(1) Components of Depreciation and Amortization Expense:

Amortization of Law Book Library	$28,709.64
Depreciation of Furniture and Equipment	135.21
Total	$28,844.85

(2) To Auditor's Exhibit VIII, Schedule H

LAW LIBRARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE J

CASH IN TREASURY - July 1, 1982			$94,491.62
CASH RECEIPTS			
Filing Fees	$73,499.00		
Interest Earned	10,130.93		
Miscellaneous Income	38.04		
		$83,667.97	
CASH DISBURSEMENTS			
Operating Expenses (Net of Depreciation $28,844.85)	48,152.23		
Purchase of Law Books (Net of Donated Books $8,565.00)	42,040.74		
Increase Imprest Cash Funds	20.00		
		90,212.97	
Decrease in Cash			(6,545.00)
CASH IN TREASURY - June 30, 1983			$87,946.62*

*To Auditor's Exhibit VIII, Schedule H

LAW LIBRARY TRUST FUND
ANALYSIS OF LAW BOOK LIBRARY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE K

Categories	Book Inventory, July 1, 1982 Volumes	Book Inventory, July 1, 1982 Amount (1)	Current Year Additions Volumes	Current Year Additions Amount (2)	Book Inventory, June 30, 1983 Volumes	Book Inventory, June 30, 1983 Amount (3)
National Reporters and Statutes	11,130	$336,356.79	303	$14,051.51	11,433	$350,408.30
General Treatises	2,294	142,072.60	84	21,696.02	2,378	163,768.62
Donated General Treatises	1	0.00	290	8,560.00	291	8,560.00
Periodicals	1,823	23,841.71	16	3,663.55	1,839	27,505.26
Donated Periodicals	24	432.00	5	5.00	29	437.00
California Education of the Bar Books	169	13,203.55	15	2,629.66	184	15,833.21
TOTALS	15,441	$515,906.65	713	$50,605.74	16,154	$566,512.39

ANALYSIS OF FURNITURE AND EQUIPMENT
FISCAL YEAR ENDED JUNE 30, 1983

	Furniture And Equipment (3)	Accumulated Depreciation (3)	Depreciation Expense (4)
BALANCE - July 1, 1982	$2,207.04	$ 938.03	
Additions:			
Purchases	0.00		
Current Year Depreciation		135.21	$135.21
BALANCE - June 30, 1983	$2,207.04	$1,073.24	$135.21

(1) From Auditor's Exhibit VIII, Schedule K, prior fiscal year.
(2) To Auditor's Exhibit VIII, Schedule J - Excluding Donated Law Books, $8,565.00.
(3) To Auditor's Exhibit VIII, Schedule H.
(4) To Auditor's Exhibit VIII, Schedule I, Footnote 1.

LAW LIBRARY TRUST FUND
ANALYSIS OF LAW BOOK AMORTIZATION
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE L

Law Book Categories	Volumes (1)	Cost or Basis (2)	Estimated Life	Current Year Amortization (3)
National Reporters and Statues	11,433	$350,408.30	40 Years	$ 8,760.22
General Treatises	2,669	172,328.62	10 Years	17,232.86
Periodicals	1,868	27,942.26	20 Years	1,397.12
California Education of the Bar (CEB)	184	15,833.21	12 Years	1,319.44
Totals	16,154	$566,512.39		$28,709.64

(1) Based on Law Librarian's Count
(2) Refer to Auditor's Exhibit VIII, Schedule H
(3) Refer to Auditor's Exhibit VIII, Schedule I, Footnote 1

LAW LIBRARY TRUST FUND
ANALYSIS OF LAW BOOK LIBRARY

	Law Book Library	Accumulated Depreciation	Amortization Expense
BALANCE - July 1, 1982	$515,906.65	$47,521.46	
Acquistions:			
Purchases	42,040.74		
Donated Books	8,565.00		
Total	50,605.74		
Current Year Amortization		28,709.64	$28,709.64
BALANCE - June 30, 1983	$566,512.39*	$76,231.10*	$28,709.64**

*Refer to Auditor's Exhibit VIII, Schedule H.
**Refer to Auditor's Exhibit VIII, Schedule I, Footnote 1.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT VIII

NOTE 1: DEFINITION OF TRUST FUNDS

Expendable Trust--principal (resources) may be expended. Non-Expendable Trust--only income earned on principal may be expended.

NOTE 2: JAIL COMMISSARY

After providing for working capital needs, the jail commissary profits are transferred to the Inmate Welfare Fund. In the fiscal year 1982-83, the County's ledgers did not reflect the equipment and the restated accumulated depreciation.

NOTE 3: STATEMENT 1 ADJUSTMENT--WARRANTS ISSUED AFTER JUNE 30, 1983

Warrants disbursed subsequent to June 30, 1983 and recorded as June 1983 transactions, in the amount of $38,987.79 for Expendable Trusts, $2,708.29 for the Law Library, and $4.00 for Jail Commissary.

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Calendar Year	United States	California Metropolitan	San Francisco Bay Counties
	Annual Averages		
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers			Urban Wage Earners and Clerical Workers		
		California	San Francisco Oakland	U.S. City Average	California	San Francisco Oakland	U.S. City Average
1978:	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	June	214.6	212.5	216.6	215.4	213.7	216.9
	December	230.8	230.2	229.9	231.1	229.0	230.0
	Annual Avg.	215.9	214.6	217.4	216.2	214.7	217.7
1980	June	251.8	248.0	247.6	253.1	247.7	247.8
	December	260.0	254.9	258.4	261.8	255.7	256.7
	Annual Avg.	249.4	247.3	246.8	250.6	247.2	247.0
1981	June	272.6	274.0	271.3	274.2	274.3	271.4
	December	289.2	294.0	281.5	290.1	292.7	281.1
	Annual Avg.	276.6	279.0	272.4	277.9	278.8	272.3
1982	June	298.0	304.6	290.6	299.0	303.4	290.1
	December*	291.0	293.9	292.4	291.7	293.6	292.0
	Annual Avg.	294.5	300.0	289.1	295.4	298.9	288.6
1983	June	299.9	303.0	298.1	295.6	298.6	297.2

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision(1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers. *New Series - new treatment of home ownership component.

SPECIAL DISTRICT FUNDS

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
COVERNED BY BOARD OF SUPERVISORS							
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Paradise Tract/Block 4017	$ 0.00	$ 187.42	$ 187.42		$ 0.00		$ 0.00
Sylvan Village/Block 12626	447.49	0.00	447.49		0.00		0.00
Sylvan Village/Block 12623	2,294.23	1,880.33	4,174.56		0.00		0.00
Lincoln Estates/Sidewalks	341.62	275.74	603.36		14.00		14.00
Edgewood Estates/Street Lights	1,568.77	1,541.10	2,896.91		212.96		212.96
Hawthorne Street Improvements	987.10	929.98	1,917.08		0.00		0.00
River Road-Grayson Street Improvement	13,785.16	8,634.29	22,146.27		273.18		273.18
El Dorado Street Improvement	1,452.13	1,156.97	2,609.10		0.00		0.00
10th Street, Keyes (1)	0.00	1,320.69	1,320.69		0.00		0.00
1014 Carpenter Road (1)	0.00	6,426.46	6,411.46		15.00		15.00
COUNTY SERVICE AREA NO. 1	5,747.44	1,366.70	0.00		7,114.14		7,114.14
LIGHTING DISTRICTS							
Airport Neighborhood	3,183.54	11,867.28	9,692.20		5,358.62		5,358.62
Almond Wood Estates	(75.83)	279.00	415.22		(212.05)		(212.05)
Country Club Estates	80.99	361.59	0.00		442.58		442.58
Crows Landing	581.01	2,973.43	2,886.47		667.97		667.97
Deo Gloria Estates	(72.31)	1,236.00	1,406.52		(242.83)		(242.83)
Denair	(780.32)	6,881.77	6,188.18		(86.73)		(86.73)
Empire	3,416.21	11,121.30	10,336.97		4,200.54		4,200.54
Fairview Tract	568.38	4,215.05	2,923.68		1,859.75		1,859.75
Hartman-Highlands	162.27	238.94	308.28		92.93		92.93
Hillcrest Estates-Del Rio North	473.18	52.93	255.62		270.49		270.49
Kingsbury Park	319.44	1,787.01	1,351.70		754.75		754.75
Mancini Park Homes	689.10	(350.29)	457.04		(118.23)		(118.23)
Monterey Park	23.70	956.26	769.68		210.28		210.28
Olympic Tract	641.89	4,586.82	3,241.38		1,987.33		1,987.33
Reich Tract (1)	0.00	180.42	0.00		180.42		180.42
Richland Tract	298.03	1,983.42	1,770.36		511.09		511.09
Salida	2,270.03	8,877.92	6,916.74		4,231.21		4,231.21
Sherwood Forest Number 1	259.65	1,814.16	1,649.11		424.70		424.70
Sherwood Forest Number 2	248.41	1,512.69	1,196.97		564.13		564.13
Sunset Oaks	(1,342.10)	8,447.30	5,763.64		1,341.56		1,341.56
Sylvan Village Number 2	1,172.11	881.93	854.45		1,199.59		1,199.59
Tempo Park	3,522.75	1,831.80	1,592.46		3,762.09		3,762.09
SPECIAL DISTRICT AUGMENTATION	2,947.15	675,124.20	665,333.00		12,738.35		12,738.35

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Storm Drain Number 1	$ 1,261.55	$ 594.20	$ 0.00		$ 1,855.75		$ 1,855.75
Storm Drain Number 2	1,162.89	131.65	0.00		1,294.54		1,294.54
Storm Drain Number 3	372.45	42.21	0.00		414.66		414.66
Storm Drain Number 6	13,048.00	2,860.44	149.63		15,758.81		15,758.81
Storm Drain Number 8	2,564.68	1,094.06	1,228.00		2,430.74		2,430.74
Storm Drain Number 9	874.72	99.09	0.00		973.81		973.81
Storm Drain Number 10	2,483.24	506.34	0.00		2,989.58		2,989.58
Sherwood Forest Drainage	15,465.75	2,689.69	0.00		18,155.44		18,155.44
Beard Industrial Storm Drainage - Bond	6,588.65	32,332.75	46,578.85		(7,657.45)		(7,657.45)
TOTAL	$ 89,033.15	$ 810,931.04**	$ 815,980.49	$ 0.00	$ 83,983.70	$ 0.00	$ 83,983.70
GOVERNED BY LOCAL BOARDS							
CEMETERY DISTRICTS							
Hills Ferry Cemetery - General	$ 61,680.52	$ 100,000.49	$ 127,614.05		$ 34,066.96	$ 5,911.31	$ 39,978.27
Hills Ferry Cemetery - Pre-Need	924.21	658.02	0.00		1,582.23		1,582.23
Knights Ferry Cemetery - General	24,418.74	3,915.37	935.53		27,398.58		27,398.58
Patterson Cemetery - General	74,716.31	70,845.03	62,326.84		83,234.50	5,474.91	88,709.41
Patterson Cemetery - Endowment--Principal	32,224.10	2,100.00	0.00		34,324.10		34,324.10
Patterson Cemetery - Endowment--Interest	10,526.18	4,848.25	0.00		15,374.43		15,374.43
COMMUNITY SERVICES DISTRICTS							
Denair Community Services - Clearing	218.92	19,256.12	18,812.33		662.71		662.71
Denair Community Services - Bond	4,153.59	7,667.62	7,700.00		4,121.21		4,121.21
Grayson Community Services - General	10,798.25	13,957.22	15,025.94		9,729.53		9,729.53
Grayson Community Services - Assessment Bond	3,473.84	6,381.81	8,050.00		1,805.65		1,805.65
Highway Village Community Services - General	2,789.56	21,100.64	20,214.56		3,675.64	251.75	3,927.39
Keyes Community Services:							
Community Center	1,263.01	5,660.16	3,109.91		3,813.26	308.32	4,121.58
Water Revenue	0.00	63,481.93	63,481.93		0.00		0.00
1971 Water Revenue Bond Service	7,414.60	14,616.49	14,735.00		7,296.09		7,296.09
1971 Water Revenue Bond Reserve	27,739.46	2,128.02	0.00		29,867.48		29,867.48
Water System General Hookups	51,514.07	52,346.71	49,793.85		54,066.93	2,891.27	56,958.20
Water System Surplus Revenue	10,027.88	1,135.83	0.00		11,163.71		11,163.71
1964 Sewer Revenue	0.00	76,283.56	76,283.57		(.01)		(.01)
1964 Sewer General Payment & Hookup Charge	10,170.05	77,642.76	82,372.29		5,440.52	5,448.16	10,888.68
1964 General Obligation Sewer B & I Sinking	20,064.55	7,214.25	4,631.25		22,647.55		22,647.55
1964 Sewer Revenue Bond Redemption	3,721.96	6,327.24	6,247.50		3,801.70		3,801.70
1964 Sewer Revenue Bond Reserve	14,000.00	0.00	0.00		14,000.00		14,000.00
1964 Sewer Surplus Revenue	17,319.06	2,150.40	0.00		19,469.46		19,469.46
Dept. of Water Resources - Debt Service (1)	0.00	7,423.79	3,673.79		3,750.00		3,750.00

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
COMMUNITY SERVICES DISTRICTS--Continued							
Keyes Community Services:							
Dept. of Water Resources - Debt Reserve (1)	$ 0.00	$ 713.58	$ 0.00	$	$ 713.58	$	$ 713.58
Clean Water Grant (1)	0.00	23,520.00	0.00		23,520.00		23,520.00
Knights Ferry Community Services:							
1972 Water Revenue Bond Service	2,703.00	0.00	0.00		2,703.00		2,703.00
1972 Water Revenue Bond Reserve	540.00	0.00	0.00		540.00		540.00
General	4,584.30	12,755.42	10,950.21		6,389.51	(.30)	6,389.21
Waterford Community Services:							
General	165,285.35	52,683.30	43,001.52		174,967.13	100.00	175,067.13
Bond	50,603.68	5,485.48	9,075.00		47,014.16		47,014.16
Sewer Capital Outlay	73,778.08	3,853.80	832.30		76,799.58		76,799.58
Westley Community Services:							
General	11,093.82	7,425.64	9,085.38		9,434.08		9,434.08
Assessment Bond	2,379.16	1,330.93	1,425.00		2,285.09		2,285.09
FIRE DISTRICTS							
Burbank-Paradise	15,175.76	68,496.50	48,616.12		35,056.14	3,841.41	38,897.55
Ceres	73,016.94	31,590.23	14,565.52		90,041.65		90,041.65
Denair	38,890.46	54,243.51	23,488.44		69,645.53		69,645.53
Empire	66,048.68	941,598.93	705,976.83		301,670.78	25,816.13	327,486.91
Hughson	27,091.60	77,441.45	75,986.56		28,546.49	543.92	29,090.41
Industrial	46,270.66	102,070.02	111,243.94		37,096.74	27,947.93	65,044.67
Keyes	11,130.71	43,681.81	26,174.58		28,637.94	35.00	28,672.94
McHenry-Dry Creek	41,001.06	40,682.27	27,550.63		54,132.70		54,132.70
Montpellier	56,627.75	24,165.22	7,906.62		72,886.35		72,886.35
Mountain View	12,786.29	34,805.77	24,104.46		23,487.60	1,154.25	24,641.85
Oakdale	21,073.66	171,104.43	176,445.95		15,732.14	37,316.61	53,048.75
Riverbank	45,028.94	288,309.18	269,941.55		63,396.57	14,129.13	77,525.70
Salida	87,769.63	132,355.49	58,607.59	(9,545.41)	151,972.12	530.09	152,502.21
Turlock	5,121.87	122,324.07	105,394.18		22,051.76	1,394.48	23,446.24
Valley Home	37,727.57	26,893.37	14,218.13		50,402.81	(30.00)	50,372.81
Waterford-Hickman	7,093.51	88,398.78	53,376.28		42,116.01	7,199.83	49,315.84
Westport	12,094.09	45,766.86	23,132.86		34,728.09		34,728.09
West Stanislaus	21,386.33	136,220.09	141,238.87		16,367.55	75,165.30	91,532.85
Woodland Avenue	86,879.14	100,511.93	99,977.10		87,413.97	1,063.60	88,477.57
HOSPITAL DISTRICTS							
Oak Valley Hospital - Bond	1,491.27	5,277.37	6,768.64		0.00		0.00
Patterson Hospital - General	1,109.33	82,143.52	75,942.78		7,310.07		7,310.07
Patterson Hospital - Bond	32,737.93	31,768.74	33,287.50		31,219.17		31,219.17
West Side Community Hospital - General	8,752.22	51,698.90	59,902.28		548.84		548.84

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
IRRIGATION DISTRICTS							
Central Irrigation District	$ 204.24	$ 18,097.65	$ 17,679.87	$	$ 622.02	$	$ 622.02
Oakdale Irrigation District	3,725.04	339,317.72	331,367.00		11,675.76		11,675.76
Turlock Irrigation District	2,691.42	250,350.35	244,420.35		8,621.42		8,621.42
West Stanislaus Irrigation District	1,149.01	103,203.24	100,877.10		3,475.15		3,475.15
JOINT POWERS AGREEMENT							
Stanislaus Area Association of Government	89,566.82	327,917.38	260,800.82		156,683.38		156,683.38
Health Systems Agency	29,212.65	351,477.85	381,932.98		(1,242.48)	5,335.51	4,093.03
Emergency Medical Service Agency	40,632.90	365,317.47	405,532.63		417.74	4,662.72	5,080.46
Stanislaus Drug Enforcement Agency	123,182.12	534,760.69	549,905.80	11,174.11	119,211.12		119,211.12
MOSQUITO ABATEMENT DISTRICTS							
East Side	516,203.30	560,329.15	615,195.67		461,336.78	20,107.92	481,444.70
Turlock	85,123.96	686,716.22	569,758.54		202,081.64	25,859.50	227,941.14
RECLAMATION DISTRICTS							
Number 2063	8,670.86	19,442.77	19,422.95		8,690.68	471.90	9,162.58
Number 2091	5,378.96	4,589.31	5,529.27		4,439.00		4,439.00
RESOURCE CONSERVATION DISTRICTS							
Ballico Soil	8.53	788.63	773.76		23.40		23.40
West Stanislaus	4,379.79	4,529.75	5,772.34		3,137.20	25.00	3,162.20
Lower San Joaquin Levee	12.41	2,171.10	1,673.02		510.49		510.49
Salida	10.01	1.01	0.00		11.02		11.02
S. T. and J.	1,883.67	213.34	0.00		2,097.01		2,097.01
SANITATION DISTRICTS							
Empire - General	8,733.81	40,612.76	39,414.06		9,932.51	297.35	10,229.86
Empire - Bond	18.19	0.00	0.00		18.19		18.19
Salida - General	43,543.89	72,738.71	42,937.50		73,345.10	314.98	73,660.08
Salida - Bond	16,155.22	6,185.48	8,178.75		14,161.95		14,161.95
Salida - Construction	124,288.43	13,454.01	23,620.76		114,121.68		114,121.68

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Newman Drainage	$ 96,342.32	$ 75,093.69	$ 61,292.88		$ 110,143.13		$ 110,143.13
Newman Drainage - Construction	32,461.81	3,676.13	11,487.03		24,650.91		24,650.91
Newman Drainage - Bond	0.00	44,277.20	44,277.20		0.00		0.00
TOTAL	$2,690,011.01	$7,201,719.91	$6,565,075.44	$ 1,628.70	$3,328,284.18	$273,567.98	$3,601,852.16
GRAND TOTAL (2)	$2,779,044.16	$8,012,650.95	$7,381,055.93	$ 1,628.70*	$3,412,267.88	$273,567.98	$3,685,835.86

*See Auditor's Exhibit IX, Schedule F.
**See Auditor's Exhibit IX, Schedule D.
(1) New fund established during the year.
(2) To Auditor's Exhibit I.

SPECIAL DISTRICTS
GOVERNED BY BOARD OF SUPERVISORS
STATEMENT OF REVENUE
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
SCHEDULE D

District Source	Alley Improvement Assessment Districts	County Service Area No. 1	Lighting Districts	Storm, Water & Drainage Maintenance Districts	Total Revenue
Property Taxes - Current--Secured	$	$ 524.12	$21,729.51	$ 2,777.18	$ 25,030.81
Property Taxes - Current--Unsecured		34.03	1,410.97	180.33	1,625.33
Property Taxes - Prior Years		31.61	1,321.92	178.21	1,531.74
Other Apportionments		1.73	71.25	9.17	82.15
Interest	6.33	662.52	1,458.73	4,241.07	6,368.65
Business Inventory Tax Relief		81.11	3,400.78	464.40	3,946.29
Homeowner's Property Tax Relief		31.58	1,309.38	167.32	1,508.28
Assessments	22,346.65			32,332.75	54,679.40
Special Assessment - Voter Approved			41,330.57		41,330.57
Other Revenue			(296.38)		(296.38)
Total	$22,352.98	$1,366.70	$71,736.73	$40,350.43	$135,806.84

Special District Augmentation Fund Source	
Property Taxes - Current--Secured	492,977.42
Property Taxes - Current--Unsecured	32,010.17
Property Taxes - Prior Years	30,173.80
Other Tax Apportionments	1,617.60
Interest	10,903.32
Business Inventory Tax Relief	77,737.03
Homeowner's Property Tax Relief	29,704.86
Total	$810,931.04*

*To Auditor's Exhibit IX - Receipts.

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT IX
SCHEDULE F

	Balance June 30, 1983	Balance June 30, 1982	Cash Increase (Decrease)	
Salida Fire District				
Bank Loan	$ 57,384.89	$ 66,930.30	$ (9,545.41)	
Stanislaus Drug Enforcement Agency				
Accounts Receivable	(10,595.75)*	578.36	11,174.11	
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$ 1,628.70**

* Refer to Notes to Financial Condition.
**To Auditor's Exhibit IX.

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY
JUNE 30, 1983

AUDITOR'S EXHIBIT IX
SCHEDULE G

	Balance June 30, 1982	Additions 1982-83	Reductions 1982-83	Balance June 30, 1983
Turlock Fire District	$ 0.00	$20,000.00	$	$ 20,000.00
Hughson Fire District	0.00	35,000.00		35,000.00
Alley Improvement Districts:				
Paradise Tract/Block 4017	19.22	0.00	19.22	0.00
Sylvan Village/Block 12626	116.88	0.00	116.88	0.00
Sylvan Village/Block 12623	3,734.75	335.09	3,293.16	776.68
Lincoln Estates - Sidewalks	264.60	227.36	491.96	0.00
Edgewood Estates - Street Lights	2,086.98	436.60	2,523.58	0.00
Hawthorne Street Improvements	2,297.57	149.77	1,631.56	815.78
River Road-Grayson--Street Improvements	50,592.85	83.71	18,498.43	32,178.13
El Dorado Street Improvements	2,657.33	375.92	2,391.60	641.65
10th Street, Keyes--Dora to Lucinda	0.00	4,176.52	1,300.52	2,876.00
Coffee Village/Block 12559	0.00	8,000.00	0.00	8,000.00
1014 Carpenter Road Improvements	0.00	6,250.00	6,250.00	0.00
TOTAL	$61,770.18	$75,034.97	$36,516.91	$100,288.24*

*To Auditor's Exhibit II, Schedule G.

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1983

AUDITOR'S EXHIBIT IX
SCHEDULE I

	Amount of Issue	Redeemed to June 30, 1983	Outstanding to June 30, 1983	Redemptions 1982-83	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate (%)
General Obligation Bonds								
Denair Community Services:								
General Obligation	$ 120,000.00	$ 53,000.00	$ 67,000.00	$ 5,000.00	1965	1995	Feb. 1	3.75
Revenue - Sewer	125,000.00	98,000.00	27,000.00	4,000.00	1965	1989	Feb. 1	3.75
Revenue - Water	150,000.00	44,000.00	106,000.00	5,000.00	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	43,000.00	42,000.00	3,000.00	1964	1994	Jan. 1	3.62
Revenue - Sewer	107,000.00	49,000.00	58,000.00	4,000.00	1964	1994	Jan. 1	3.62
Revenue - Water	250,000.00	28,000.00	222,000.00	4,000.00	1971	2011	Jan. 8	4.75
Patterson Hospital - General Obligation	350,000.00	205,000.00	145,000.00	25,000.00	1967	1987	July 15	4.31
Salida Sanitary - General Obligation	210,000.00	155,000.00	55,000.00	5,000.00	1952	1992	June 15	4.86
Waterford Community Services - General Obligation	137,000.00	99,000.00	38,000.00	7,000.00	1957	1988	Dec. 15	5.00
Knights Ferry Community Services - Revenue	46,000.00	5,073.00	40,927.00	626.00	1974	2012	Jan. 1	5.00
Newman Drainage District #1 Assessment	300,000.00	20,000.00	280,000.00	5,000.00	1978	2018	Jan. 1	5.12
Newman Drainage District #2 Assessment	400,000.00	20,000.00	380,000.00	5,000.00	1978	2018	Jan. 1	5.12
Total General Obligation Bonds	$2,280,000.00	$ 819,073.00	$1,460,927.00	$ 72,626.00				
Direct Assessment								
Westley Community Services	$ 18,962.00	$ 6,042.00	$ 12,920.00	$ 760.00	1975	1999	July 2	5.00
Beard Industrial Storm Drain Bond	340,019.75	206,246.71	133,773.04	33,443.26	1978	1987	Oct. 15	8.00
Grayson Community Services Bond - Sewer	119,406.00	20,406.00	99,000.00	3,000.00	1977	2001	July 2	5.00
Total Direct Assessment	$ 478,387.75	$ 232,694.71	$ 245,693.04	$ 37,203.26				
GRAND TOTAL	$2,758,387.75	$1,051,767.71	$1,706,620.04*	$109,829.26				

*To Auditor's Exhibit I

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT IX

NOTE 1: ASSETS

Non-cash assets are not reflected. This information is available in the annual report required of each district.

NOTE 2: BALANCE SHEET AMOUNTS NOT REFLECTED IN EXHIBIT

Imprest Cash:	
Stanislaus Area Association of Governments	$ 150.00
Accounts Receivable:	
Stanislaus Drug Enforcement Agency	1,105.36
Deferred Debit:	
Salida Fire District	57,384.89
Alley Improvement Districts	45,288.24
Accounts Payable:	
Stanislaus Drug Enforcement Agency	11,701.11
Loans Payable:	
Salida Fire District	57,384.89
Alley Improvement Districts	45,288.24
Fund Balance - Unavailable--Reserve for Encumbrances:	
Stanislaus Area Association of Governments	21.00
Stanislaus Drug Enforcement Agency	1,279.76
McHenry-Dry Creek Fire District	26.00
Fund Balance-Unavailable--Reserve for Imprest Cash:	
Stanislaus Area Association of Governments	150.00

NOTE 3: BONDED INDEBTEDNESS

Direct assessments, payable in installments, are based on an equal share of an obligation; as opposed to an assessment based on acreage or valuation.

NOTE 4: ALLEY IMPROVEMENT ASSESSMENT DISTRICTS

Alley Improvement Assessment Districts are classified as a "Governmental Fund Type." In Statement 1, the Special Assessment payable for $45,288.24 was reclassified as "Due to Other Funds."

NOTE 5: STATEMENT 1--ACCOUNTS PAYABLE ADJUSTMENTS

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1983, and recorded as a June 1983 transaction:

Districts not under control of the Board of Supervisors	$5,573.66

SCHOOL FUNDS

SCHOOLS

AUDITOR'S EXHIBIT X

RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
ELEMENTARY GENERAL AND BUILDING FUNDS						
Chatom - General	$ 260,814.67	$ 1,368,839.49	$ 1,372,985.12	$ 256,669.04		$ 256,669.04
Chatom - Deferred Maintenance	772.48	14,081.92	14,854.40	0.00		0.00
Empire - General	974,881.91	5,747,441.14	5,115,230.88	1,607,092.17		1,607,092.17
Empire - Deferred Maintenance	37,259.64	12,173.57	49,073.46	359.75		359.75
Empire - State Building	1,957.86	221.91	0.00	2,179.77		2,179.77
Empire - Special Reserve	604,037.67	30,504.39	96,919.58	537,622.48		537,622.48
Empire - Cafeteria Fund (1)	0.00	283,794.14	239,776.60	44,017.54		44,017.54
Gratton - General	158,252.53	212,852.90	181,461.16	189,644.27		189,644.27
Hart Ransom - General	148,960.95	603,134.46	584,860.39	167,235.02		167,235.02
Hart Ransom - Deferred Maintenance	7.21	3.46	0.00	10.67		10.67
Hart Ransom - Special Reserve	94,776.65	10,733.05	0.00	105,509.70		105,509.70
Hickman - General	1,185.40	447,459.66	390,383.48	58,261.58		58,261.58
Hughson - General	924,362.95	2,271,587.06	2,315,715.61	880,234.40		880,234.40
Hughson - Deferred Maintenance	11,292.90	14,477.44	0.00	25,770.34		25,770.34
Hughson - Special Reserve	54,758.74	6,201.31	0.00	60,960.05		60,960.05
Keyes - General	203,824.25	1,159,693.99	1,206,355.73	157,162.51		157,162.51
Keyes - Special Reserve (1)	0.00	25,000.00	0.00	25,000.00		25,000.00
Knights Ferry - General	100,033.37	143,243.50	116,607.07	126,669.80		126,669.80
La Grange - General	132,370.73	80,042.12	81,135.95	131,276.90		131,276.90
Modesto City Schools:						
General	655,453.54	29,946,271.90	28,932,518.76	1,669,206.68		1,669,206.68
Children's Center	15,046.43	426,512.44	415,388.59	26,170.28		26,170.28
State Building	0.00	.54	.54	0.00		0.00
Deferred Maintenance	175,052.55	207,377.02	188,984.77	193,444.80		193,444.80
Special Reserve	3,263.37	161,672.80	(302,390.67)	467,326.84		467,326.84
Liability Self-Insurance	608,058.98	65,202.99	144,787.54	528,474.43		528,474.43
Workers' Compensation Self-Insurance	1,416,965.87	264,617.16	(37,619.92)	1,719,202.95		1,719,202.95
Health Medical Self-Insurance (1)	0.00	176,072.44	153,389.21	22,683.23		22,683.23
Cafeteria Fund (1)	0.00	2,015,224.37	1,723,176.95	292,047.42		292,047.42
Oakdale - General	414,072.74	4,550,659.01	4,545,299.27	419,432.48		419,432.48
Oakdale - Deferred Maintenance	20,672.42	46,989.40	22,570.02	45,091.80		45,091.80
Oakdale - Special Reserve	24,352.83	27,187.51	26,918.87	24,621.47		24,621.47
Paradise - General	141,360.76	358,098.16	362,916.18	136,542.74		136,542.74
Paradise - Deferred Maintenance	2,506.33	2,668.03	97.50	5,076.86		5,076.86
Paradise - Special Reserve	196,559.82	46,721.24	3,560.18	239,720.88		239,720.88
Riverbank - General	258,011.81	2,683,709.05	2,544,595.51	397,125.35		397,125.35
Riverbank - EDA Grant	16,747.96	0.00	0.00	16,747.96		16,747.96
Riverbank - Deferred Maintenance	36,323.46	40,808.98	77,005.00	127.44		127.44
Roberts Ferry - General	135,124.75	121,488.27	111,017.41	145,595.61		145,595.61
Salida - General	387,256.27	1,186,779.19	1,147,388.39	426,647.07		426,647.07
Salida - Deferred Maintenance	1,639.07	18,900.22	20,539.29	0.00		0.00
Salida - State Building	32,252.52	158,388.89	153,039.35	37,602.06		37,602.06
Salida - Special Reserve	182,068.19	20,618.27	0.00	202,686.46		202,686.46

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT X--Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
ELEMENTARY GENERAL AND BUILDING FUNDS Continued						
Shiloh - General	$ 159,352.04	$ 231,066.92	$ 216,192.00	$ 174,226.96		$ 174,226.96
Stanislaus - General	687,325.55	5,517,276.37	5,728,121.77	476,480.15		476,480.15
Stanislaus - Special Reserve	70,031.19	180,128.52	226,114.92	24,044.79		24,044.79
Stanislaus - GMRAA-RLA (1)	0.00	225,626.71	115,436.12	110,190.59		110,190.59
Sylvan - General	1,257,703.63	9,441,813.58	9,545,351.94	1,154,165.27		1,154,165.27
Sylvan - Deferred Maintenance	63,008.10	82,906.14	69,139.09	76,775.15		76,775.15
Sylvan - Special Reserve	36,683.97	4,154.35	0.00	40,838.32		40,838.32
Turlock - General	1,149,524.97	9,051,405.66	8,720,751.16	1,480,179.47		1,480,179.47
Turlock - Deferred Maintenance	68,195.61	69,968.44	49,867.78	88,296.27		88,296.27
Turlock - Children's Center	0.00	58,634.70	58,634.70	0.00		0.00
Turlock - State Building	510,592.05	1,258,203.78	1,768,795.83	0.00		0.00
Valley Home - General	255,915.26	367,479.71	340,952.67	282,442.30		282,442.30
Valley Home - Building	4,530.54	0.00	0.00	4,530.54		4,530.54
Waterford - General	221,250.38	1,510,656.74	1,512,883.94	219,023.18		219,023.18
Waterford - Deferred Maintenance	6,414.00	12,880.37	17,594.56	1,699.81		1,699.81
Waterford - Special Reserve (1)	0.00	68,900.00	34,230.83	34,669.17		34,669.17
TOTAL	$12,922,866.87	$ 83,038,555.38	$ 80,402,609.48	$15,558,812.77	$ 0.00	$15,558,812.77
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres - General	$ 1,237,472.50	$ 11,956,450.18	$ 11,884,428.77	$ 1,309,493.91		$ 1,309,493.91
Ceres - Deferred Maintenance	7,278.92	99,333.83	97,333.24	9,279.51		9,279.51
Ceres - Adult Education	320.60	38,902.55	31,230.40	7,992.75		7,992.75
Denair - General	384,404.30	2,218,717.34	2,261,633.66	341,487.98		341,487.98
Denair - Building	9,347.13	0.00	0.00	9,347.13		9,347.13
Newman-Crows Landing - General	534,720.33	2,728,499.70	2,622,154.68	641,065.35		641,065.35
Newman-Crows Landing - Deferred Maintenance	22,991.17	29,778.19	3,600.00	49,169.36		49,169.36
Newman-Crows Landing - State Building	2,796.16	316.72	0.00	3,112.88		3,112.88
Newman-Crows Landing - Special Reserve	29,184.25	3,308.21	133.56	32,358.90		32,358.90
Patterson - General	167,618.21	5,366,946.21	5,237,737.53	296,826.89		296,826.89
Patterson - Deferred Maintenance	35,629.16	49,487.47	59,738.14	25,378.49		25,378.49
TOTAL	$ 2,431,762.73	$ 22,491,740.40	$ 22,197,989.98	$ 2,725,513.15	$ 0.00	$ 2,725,513.15
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson - General	$ 119,543.90	$ 1,809,688.74	$ 1,806,847.44	$ 122,385.20		$ 122,385.20
Hughson - Special Reserve	113,913.72	12,899.90	0.00	126,813.62		126,813.62
Hughson - Deferred Maintenance	426.26	140,490.35	0.00	140,916.61		140,916.61

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS Continued						
Modesto - General	$ 1,555,590.30	$ 21,876,742.53	$ 21,763,602.26	$ 1,668,730.57		$ 1,668,730.57
Modesto - Deferred Maintenance	73,231.71	233,520.67	189,939.33	116,813.05		116,813.05
Modesto - Children's Center	3,011.59	68,018.00	45,180.70	25,848.89		25,848.89
Modesto - Special Reserve	30,159.43	789,178.47	425,304.12	394,033.78		394,033.78
Modesto - Adult Education	22,242.06	129,129.74	123,032.03	28,339.77		28,339.77
Oakdale - General	719,302.22	5,210,419.79	5,507,263.09	422,458.92		422,458.92
Oakdale - Deferred Maintenance	155,299.26	104,109.05	213,780.60	45,627.71		45,627.71
Oakdale - Adult Education	370.73	28,146.00	24,428.01	4,088.72		4,088.72
Oakdale - Special Reserve	717,197.38	445,302.16	213,304.59	949,194.95		949,194.95
Turlock - General	476,377.24	6,078,047.20	6,189,461.27	364,963.17		364,963.17
Turlock - Deferred Maintenance	36,455.48	48,110.68	37,107.16	47,459.00		47,459.00
Turlock - Adult Education	14,543.96	281,631.05	246,399.06	49,775.95		49,775.95
Turlock - Special Reserve	235,293.38	6,259.44	34,534.00	207,018.82		207,018.82
YCC - General	1,340,863.10	28,041,102.31	27,664,198.75	1,717,766.66		1,717,766.66
YCC - Student Health Fee	18,419.94	179,175.33	197,026.62	568.65		568.65
YCC - Special Reserve	750,686.85	1,035,323.67	1,248,750.41	537,260.11		537,260.11
YCC - Property Use	312,764.23	42.00	312,806.23	0.00		0.00
TOTAL	$ 6,695,692.74	$ 66,517,337.08	$ 66,242,965.67	$ 6,970,064.15	$ 0.00	$ 6,970,064.15
ELEMENTARY STATE BUILDING LOANS						
Chatom	$ 9,785.71	$ 0.00	$ 0.00	$ 9,785.71		$ 9,785.71
Empire	57,467.51	36,756.87	93,216.20	1,008.18		1,008.18
Gratton	440.83	7,546.52	7,381.85	605.50		605.50
Hart Ransom	4,353.46	0.00	0.00	4,353.46		4,353.46
Hickman	1,705.78	24,813.38	25,387.15	1,132.01		1,132.01
Hughson	18,149.94	0.00	0.00	18,149.94		18,149.94
Keyes	2,858.89	866.96	0.00	3,725.85		3,725.85
Modesto	2,214.42	39,470.19	39,182.81	2,501.80		2,501.80
Paradise	866.90	13,959.60	14,321.19	505.31		505.31
Riverbank	6,304.19	0.00	0.00	6,304.19		6,304.19
Stanislaus	10,048.15	321,438.39	316,123.67	15,362.87		15,362.87
Sylvan	3,235.02	508,505.89	484,577.95	27,162.96		27,162.96
Turlock	1,382.53	0.00	0.00	1,382.53		1,382.53
Waterford	3,459.86	0.00	0.00	3,459.86		3,459.86
TOTAL	$ 122,273.19	$ 953,357.80	$ 980,190.82	$ 95,440.17	$ 0.00	$ 95,440.17

SCHOOLS

AUDITOR'S EXHIBIT X--Continued

RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
UNIFIED STATE BUILDING LOANS						
Ceres	$ 15,716.17	$ 393,650.05	$ 394,439.12	$ 14,927.10		$ 14,927.10
Denair	4,153.20	26,544.56	28,384.16	2,313.60		2,313.60
Newman-Crows Landing	1,400.54	27,369.53	27,770.67	999.40		999.40
Patterson	10,774.87	158,610.21	154,865.71	14,519.37		14,519.37
TOTAL	$ 32,044.78	$ 606,174.35	$ 605,459.66	$ 32,759.47	$ 0.00	$ 32,759.47
ELEMENTARY BONDS						
Chatom - 1958 Issue	$ 18,637.07	$ 13,827.09	$ 16,275.00	$ 16,189.16		$ 16,189.16
Chatom - 1969 Issue	21,674.13	31,785.58	34,410.00	19,049.71		19,049.71
Empire - 1968-72 Issue	135,668.90	351,411.74	333,603.75	153,476.89		153,476.89
Hart Ransom - 1952-67 Issue	1,862.76	17,752.17	19,207.50	407.43		407.43
Hickman - 1970-72 Issue	9,371.95	14,415.70	17,372.50	6,415.15		6,415.15
Hughson - 1953-60 Issue	11,958.43	11,167.33	11,657.50	11,468.26		11,468.26
Knights Ferry - 1962 Issue	713.01	273.92	0.00	986.93		986.93
Modesto - 1955-59 Issue	32,040.49	48,698.38	51,110.00	29,628.87		29,628.87
Modesto - 1962 (A) Issue	25,647.16	45,152.13	45,810.86	24,988.43		24,988.43
Modesto - 1964-66, 62B, C Issue	25,719.55	59,450.09	60,605.00	24,564.64		24,564.64
Modesto - 1969-71 Issue	185,273.83	347,656.07	347,291.40	185,638.50		185,638.50
Oakdale - 1951-59 Issue	150.84	0.00	0.00	150.84		150.84
Oakdale - 1965 Issue	17,758.63	25,220.79	27,050.00	15,929.42		15,929.42
Paradise - 1968 Issue	4,403.49	7,419.60	7,750.00	4,073.09		4,073.09
Riverbank - 1967 Issue	17,236.59	29,140.13	30,500.00	15,876.72		15,876.72
Roberts Ferry - 1970 Issue	8,960.47	5,944.33	8,118.75	6,786.05		6,786.05
Salida - 1950-65 Issue	1,317.55	10,237.14	10,350.00	1,204.69		1,204.69
Shiloh - 1967-73 Issue	544.17	11,027.41	10,891.25	680.33		680.33
Stanislaus - 1965-68-71 Issue	8,675.09	3,920.67	0.00	12,595.76		12,595.76
Sylvan - 1955-71 Issue	57,945.44	283,963.56	275,350.00	66,559.00		66,559.00
Turlock - 1956-58 (B) Issue	.95	(.95)	0.00	0.00		0.00
Turlock - 1962 A, B, C, D Issue	8,230.53	42,675.98	45,707.50	5,199.01		5,199.01
Valley Home	25,073.83	27,786.85	32,940.00	19,920.68		19,920.68
Waterford - 1955-61-68 Issue	17,632.25	11,361.88	16,764.98	12,229.15		12,229.15
TOTAL	$ 636,497.11	$ 1,400,287.59	$ 1,402,765.99	$ 634,018.71	$ 0.00	$ 634,018.71
UNIFIED BONDS						
Ceres	$ 114,358.59	$ 132,347.34	$ 136,365.00	$ 110,340.93		$ 110,340.93
Denair	46,779.89	59,840.42	67,417.50	39,202.81		39,202.81
Newman-Gustine	9,199.57	5,449.18	10,960.50	3,688.25		3,688.25
Newman - 1957-66 Issue	11,552.30	857.36	10,100.00	2,309.66		2,309.66
Orestimba - 1959-65 Issue	50,971.04	50,614.49	52,098.55	49,486.98		49,486.98

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT X--Continued

	Auditor's Balance July 1, 1982	Receipts	Disbursements	Auditor's Balance June 30, 1983	Outstanding Warrants	Treasurer's Balance June 30, 1983
UNIFIED BONDS Continued						
Patterson - 1951-56 Issue	$ 1,614.58	$ 10.00	$ 0.00	$ 1,624.58		$ 1,624.58
Patterson-Newman - 1971 Issue	114,059.14	84,887.23	188,460.00	10,486.37		10,486.37
TOTAL	$ 348,535.11	$ 334,006.02	$ 465,401.55	$ 217,139.58	$ 0.00	$ 217,139.58
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson - 1957-65-68 Issue	$ 22,107.90	$ 24,614.24	$ 30,822.50	$ 15,899.64		$ 15,899.64
Modesto - 1955-70 Issue	340,591.00	635,965.91	636,186.65	340,370.26		340,370.26
Oakdale - 1954-65-69 Issue	49,065.41	111,731.03	140,936.25	19,860.19		19,860.19
YCC - 1955-59 Issue	21,309.30	62,806.23	40,888.00	43,227.53		43,227.53
TOTAL	$ 433,073.61	$ 835,117.41	$ 848,833.40	$ 419,357.62	$ 0.00	$ 419,357.62
OTHER SCHOOL FUNDS						
County Schools Service	$14,693,902.41	$105,419,765.48	$105,470,748.05	$14,642,919.84	$ 0.00	$14,642,919.84
Stanislaus County Child Development Lab	965.00	209,292.39	199,403.73	10,853.66	0.00	10,853.66
Central Regional School Insurance Group						
Health Care	0.00	2,011,755.18	1,774,984.28	236,770.90	0.00	236,770.90
Dental Care (1)	0.00	189,275.74	137,147.86	52,127.88	0.00	52,127.88
Vision Care (1)	0.00	40,058.62	12,802.66	27,255.96	0.00	27,255.96
County Schools Service - Deferred Maintenance	170,360.76	245,047.92	43,660.86	371,747.82	0.00	371,747.82
Central Regional School Insurance Group	32,021.50	802,968.23	806,646.57	28,343.16	0.00	28,343.16
County Schools - Commercial Revolving	0.00	53,926,896.60	53,926,896.60	0.00	3,542,850.82	3,542,850.82
County Schools - Payroll	0.00	43,991,781.23	43,991,781.23	0.00	3,645,696.93	3,645,696.93
John B. Allard Scholarship	1,391.11	1,383.78	200.00	2,574.89	0.00	2,574.89
John B. Thurman Scholarship (1)	0.00	9,132.21	400.00	8,732.21	0.00	8,732.21
County Schools - Tax Shelter Annuity	0.00	491,596.00	491,596.00	0.00	0.00	0.00
County Schools - Deferred Compensation Plans	0.00	14,990.00	14,990.00	0.00	0.00	0.00
Modesto City Schools - Payroll	0.00	34,928,605.76	34,928,605.76	0.00	2,916,970.75	2,916,970.75
Modesto City Schools - Commercial Revolving	0.00	14,893,065.25	14,893,065.25	0.00	861,196.88	861,196.88
YCC - Payroll Revolving	0.00	18,354,999.37	18,354,999.37	0.00	1,469,773.72	1,469,773.72
YCC - Commercial Revolving	0.00	10,683,133.38	10,683,133.38	0.00	371,000.25	371,000.25
TOTAL	$14,898,640.78	$286,213,747.14	$285,731,061.60	$15,381,326.32	$12,807,489.35	$28,188,815.67
GRAND TOTAL (2)	$38,521,386.92	$462,390,323.17	$458,877,278.15	$42,034,431.94	$12,807,489.35	$54,841,921.29

(1) New Fund established during fiscal year.
(2) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT X

NOTE 1: ASSETS

Non-cash assets are not reflected.

NOTE 2: LONG-TERM LIABILITY

Refer to Bonded Indebtedness Section.

NOTE 3: WARRANTS ISSUED AFTER JUNE 30, 1983

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1983, and recorded as a June 1983 transaction in the amount of $3,525.00 for school district bond funds.

GENERAL FIXED ASSETS

ACCOUNT GROUP

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
ACCOUNT GROUP
JUNE 30, 1982 AND JUNE 30, 1983

AUDITOR'S EXHIBIT XI

	June 30, 1982	June 30, 1983
GENERAL FIXED ASSETS (1)		
Land	$ 3,791,511.17	$ 4,040,971.60*
Structures and Improvements	29,864,126.91	30,479,147.14*
Equipment	5,950,856.80	5,304,539.30*
TOTAL GENERAL FIXED ASSETS	$39,606,494.88	$39,824,658.04
INVESTMENT IN GENERAL FIXED ASSETS		
From General Funds	$14,046,415.09	$13,582,184.79
From Road Fund	2,010,280.76	2,179,081.95
From Revenue Sharing Fund	23,549,799.03	24,063,391.30
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$39,606,494.88	$39,824,658.04*

*To Auditor's Exhibit I.

(1) Refer to Auditor's Exhibit XI, Schedule A.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1982	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1983
LAND	$ 3,791,511.17	$ 244,491.43	$	$	$	$ 4,969.00	$	$ 4,040,971.60
STRUCTURES AND IMPROVEMENTS								
Center I	$16,195,573.98	$ 123,036.92	$	$	$	$ 1,172.00	$	$16,319,782.90
Center II	1,930,138.03	87,891.91				(1,172.00)		2,016,857.94
Center III	3,172,235.72	180,272.11						3,352,507.83
Center IV	3,512,065.34	223,819.29						3,735,884.63
Center V	5,054,113.84							5,054,113.84
TOTAL STRUCTURES AND IMPROVEMENTS	$29,864,126.91	$ 615,020.23	$	$	$	$ 0.00	$	$30,479,147.14
EQUIPMENT								
Administration Building Furnishing	$ 476,465.77	$	$	$	$	$	$	$ 476,465.77
Agrucultural Commissioner	48,512.25	17,337.28		846.13		6,215.67	11,382.31	59,836.76
Air Pollution Control District	16,506.80			418.44			2,165.87	13,922.49
Airport	9,669.60							9,669.60
Alcoholism Treatment Program	48,078.14	517.28	811.31	601.02		(260.08)	14,085.14	34,460.49
Animal Control	22,483.46	17,512.31	745.81	189.64		189.64	3,894.27	36,847.31
Area Agency on Aging	6,915.48						1,416.58	5,498.90
Assessor	58,877.02			3,886.14	999.60	178.00	13,443.72	40,725.56
Auditor-Controller	27,700.82		1,257.16	1,786.07	160.27		5,038.08	21,973.56
Board of Supervisors	7,619.58				1,796.70		2,299.21	3,523.67
Building and Grounds	50,245.36	7,188.14				(2,096.14)	20,714.18	34,623.18
Building Inspection	7,640.62	288.69				(1,021.24)	1,965.76	4,942.31
Chief Administrative Officer	3,270.88					258.85	910.71	2,619.02
Children's Services	1,291.90						1,291.90	0.00
Career Criminal Prosecution	1,143.32				1,143.32			0.00
Clerk Recorder	134,862.86	17,956.52	834.84	8,296.92	3,800.86	(267.42)	21,508.40	119,780.62
Consumer Affairs	2,637.03						695.60	1,941.43
Cooperative Extension Service	38,168.67	7,757.21	129.60				13,766.86	32,288.62
County Counsel	7,669.04			492.96	505.58		2,731.18	3,939.32
Court Reporters	459.50						459.50	0.00
County Transit System	24,744.36	1,574.10					198.49	26,119.97
D. A. Automated Case Project	29,584.60	14,101.70				117.00	117.00	43,686.30
D. A. Victim Witness Program	2,870.12				349.80	140.80		2,661.12
District Attorney	68,345.78		4,433.51	992.65		248.04	31,278.07	40,756.61
District Attorney/Family Support Div.	29,371.48	5,380.42		2,512.36		1,243.94	14,773.55	18,709.93
Drug Abuse	6,374.75						1,093.43	5,281.32
Drug Enforcement Agency	48,170.14	7,690.54				(50.00)	7,138.22	48,672.46
Elections	210,049.68	4,638.24		1,233.08	345.05	1,233.08	7,662.11	206,680.76
Environmental Resources	16,923.68		287.35	717.94		290.39	8,191.04	8,592.44
Family Planning	22,799.69	739.53	177.01	286.54		286.54	3,832.78	19,883.45
Fire Warden	174,037.65	2,550.33	525.25		778.25	3,530.86	4,548.53	175,317.31
Fish and Game	3,793.13						269.65	3,523.48

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1982	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1983
EQUIPMENT - Continued								
Health:								
Administrative Division	$ 91,883.55	$	$ 641.21	$ 2,392.93	$ 588.64	$ 2,016.08	$ 23,099.13	$ 68,460.14
Child Health Disability Prevention	31,578.41						6,253.85	25,324.56
California Children's Services	7,879.39	152.61	177.84				4,856.06	3,353.78
Honor Farm	76,433.36	6,248.95	3,586.07	4,253.72	1,269.43	(204.88)	10,440.22	70,100.13
Jail	91,467.37	16,445.40	427.35	8,937.35		(60.17)	11,801.00	87,541.60
Juvenile Hall	56,715.94	2,006.08	416.00	2,511.79	2,707.78	82.42	16,419.49	37,581.38
Juvenile Hall Library Project (1)	0.00	1,636.67						1,636.67
Justice System	3,987.42					(2,290.50)	720.34	976.58
Legal Agency Formation Commission - LAFCO	344.50							344.50
Library	477,336.55	4,893.87	488.97	15,460.98	703.16	617.55	92,892.31	374,280.49
Marshal	14,216.36	1,153.68			426.40	(3,232.03)	5,372.19	6,339.42
Morgue	20,658.33	1,681.71					4,468.62	17,871.42
Municipal Court	140,107.43	30,708.44	373.14	2,066.72		(227.20)	43,013.73	125,881.36
Mental Health	177,174.37	2,994.43	1,819.04	7,473.51	327.19	1,386.11	68,047.37	107,525.88
McHenry-Dry Creek	8,947.62					(1,470.22)		7,477.40
Mental Health Emergency Services	5,890.10					(5,259.20)	630.90	0.00
Municipal Court Administrator	838.63						520.68	317.95
Municipal Court Division:								
Ceres	0.00	3,417.60					1,054.60	2,363.00
Newman	1,421.02						927.32	493.70
Oakdale/Waterford	4,171.40						848.30	3,323.10
Patterson	2,594.04						1,481.04	1,113.00
Riverbank	329.92						329.92	0.00
Turlock	11,751.16			371.57			5,667.08	5,712.51
Museum of History	500.00						100.00	400.00
Office of Emergency Services	5,164.17			371.58		(323.47)	415.85	4,053.27
Parks	250,191.61	11,078.90	1,362.90	32,893.46	2,087.02	5,192.79	22,884.10	209,961.62
Personnel	8,913.78			592.02		208.00	1,575.08	6,954.68
Planning Commission	8,160.32	1,053.32	360.00	232.14			2,855.69	6,485.81
Probation	168,632.10	1,491.28		416.00		(312.70)	72,371.05	97,023.63
Public Defender	22,819.90						5,246.24	17,573.66
Public Works:								
Administration Division	7,203.99		391.51	2,399.39		208.26	378.36	5,026.01
Engineering Division	75,888.11	7,429.89	2,500.37	344.50		174.90	13,123.09	72,525.68
Road and Bridge Division	1,084,547.73	211,763.66		4,273.13	621.10	(2,279.54)	17,062.83	1,272,074.79
Morgan Shop Road Fund	601,450.25	18,504.77		263.29	30,795.55	388.14	11,096.36	578,187.96
Purchasing Agent	9,159.58		425.25	208.26			2,403.62	6,972.95
Retirement Board	173.84	2,061.01					173.84	2,061.01
Risk Management	3,296.36			637.50			601.17	2,057.69
Sheriff	169,009.51	11,812.27	150.00	2,431.04	887.85	(576.55)	71,678.30	105,398.04
Socialization & Rehabilitation Team	11,744.75					(498.73)	3,201.95	8,044.07
South County Svcs. - Mental Health	19,570.68			128.38	1,163.88		1,167.43	17,110.99
Special Public Library Services	11,343.71			2,411.32	230.95		742.55	7,958.89

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1982	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1983
EQUIPMENT - Continued								
Stanislaus Area Association of Governments	$ 23,902.04	$	$	$	$	$	$ 2,327.67	$ 21,574.37
Stanislaus County Manpower Planning	108,510.78	(635.24)				(107,875.54)		0.00
Superior Court	52,193.24	4,086.30	850.50	4.20		(1,152.50)	23,694.56	32,278.78
Treasurer & Tax Collector	35,439.28	299.98	299.98	472.73		(299.98)	5,921.39	29,345.14
Treasurer - Collection Division	31,687.06	1,755.36		299.98		299.98	4,157.79	29,284.63
Veterans Office	2,327.92						1,956.35	371.57
Vocational Resources (Conservatorship Inv.)	1,770.04				188.03		726.06	855.95
Welfare:								
Administrative and Adoptions Div.	209,817.62	14,972.19		3,150.41			103,098.36	118,541.04
Women's Detention Center	24,506.31	169.60	545.77				4,628.55	20,593.13
Unassigned Equipment	70,691.97		37,296.74	10,225.44	71,910.14	2,118.27	7,218.02	20,753.38
Pending Board Action	99,230.12		67,242.22	1,073.47	5,290.64			160,108.23
TOTAL EQUIPMENT	$ 5,950,856.80	$ 462,415.02	$128,556.70	$128,556.70	$129,077.19	$(103,132.78)	$876,522.55	$ 5,304,539.30
TOTAL GENERAL FIXED ASSETS	$39,606,494.88	$1,321,926.68	$128,556.70	$128,556.70	$129,077.19	$ (98,163.78)	$876,522.55	$39,824,658.04

*Includes sales, contributions and other dispositions from the General Fixed Assets Account Group.

(1) New Fund established during year.

GENERAL FIXED ASSETS ACCOUNT GROUP
GENERAL COUNTY EQUIPMENT - ADDITIONS
FISCAL YEAR ENDED JUNE 30, 1983

AUDITOR'S EXHIBIT XI
SCHEDULE B

General County Expenditures for Fixed Assets	$1,845,733.58*
Less Items Under $300.00	29,091.69
Less ISF Equipment Purchases by Revenue Sharing Funds	256,452.22
Less ISF Equipment Purchases by Road Fund	24,331.52
Less ISF Equipment Purchases by General Fund	13,784.66
Less Fixed Assets for Scenic General Hospital - Enterprise Fund	183,497.03
Less Fixed Assets for Scenic General Hospital - Revenue Sharing Funds	24,340.32
Adjusted General County Fixed Assets - Additions	$1,314,236.14

General County Fixed Assets Purchases (Schedule A)	$1,321,926.68
Less Non-General County Department 1982-83 Purchases:	
Drug Enforcement	7,690.54
Adjusted General County Fixed Assets - Additions	$1,314,236.14

*See Auditor's Exhibit II, Schedule E.

NOTES TO FINANCIAL CONDITION

AUDITOR'S EXHIBIT XI

NOTE 1: DESCRIPTION OF CHANGES IN FIXED ASSETS

Purchases: Include assets having a useful life in excess of one year and costing $300.00 or more. Cost includes the purchase price, sales tax, installation, and delivery.

Transfers In/Out: Fixed assets transferred from one department to another and vise versa within the General Fixed Assets Account Group exclusively, at cost or recorded value.

Disposal: Includes fixed assets that are sold, traded-in, sent to salvage for ultimate auction sales, etc., of which the County no longer has an ownership interest, except assets in a salvage classification.

Adjustments: Includes prior year adjustments (increases or decreases).

NOTE 2: VALUATION

Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt.

Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction cost.

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
	$2,173,597.01*

*7.131% of Total Structures/Improvements Valuation

NOTE 3: DEPRECIATION

Depreciation is not recorded in the General Fixed Assets Account Group which is in accordance with generally accepted accounting principles (GAAP). The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

NOTE 4: EQUIPMENT BALANCE

This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by department heads. If Auditor's Office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." The amount remains in the equipment balance total until removal (write-off) is authorized by Board of Supervisors.

NOTE 5: POST BALANCE SHEET TRANSACTIONS

To reconcile the general ledger accounts to the supporting fixed asset ledgers, the following entry was necessary:

Land	$ 4,969.00
Structures and Improvements	(181,674.83)
Equipment	(519,472.93)
Investment in Fixed Assets:	
Other Operating Funds	297,604.45
Road Fund	(7,773.56)
Revenue Sharing Fund	406,347.87

Reference: JE1054, dated October 31, 1983

BONDED INDEBTEDNESS SECTION

B O N D E D I N D E B T E D N E S S
As of June 30, 1983

	Amount of Issue	Redeemed to 6/30/83	Outstanding 6/30/83	Redemptions 1982-83	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
ELEMENTARY SCHOOLS								
Chatom Union	$ 225,000	$ 210,000	$ 15,000	$ 15,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	275,000	60,000	30,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	185,000	110,000	---	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	650,000	350,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	450,000	50,000	50,000	1974	1983	Dec. 18	4.63
Empire Union	1,575,000	200,000	1,375,000	50,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	115,000	675,000	25,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	118,000	61,000	15,000	1967	1987	June 6	4.32
Hickman	130,000	110,000	20,000	15,000	1970	1985	Feb. 6	6.90
Hughson	210,000	180,000	30,000	10,000	1960	1985	Oct. 1	3.78
Modesto	1,150,000	1,100,000	50,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	840,000	160,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	760,000	240,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	170,000	80,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	1,410,000	910,000	160,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	1,200,000	800,000	100,000	1971	1991	Mar. 16	4.24
Oakdale	385,000	350,000	35,000	25,000	1965	1985	Feb. 15	3.26
Paradise	110,000	60,000	50,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	230,000	110,000	25,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	45,000	35,000	5,000	1970	1989	Nov. 10	6.84
Salida	140,000	130,000	10,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	87,000	38,000	9,000	1967	1987	June 13	4.36
Sylvan Union	94,000	89,000	5,000	---	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	95,000	---	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	95,000	5,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	165,000	25,000	5,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	95,000	115,000	15,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	135,000	20,000	20,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	80,000	40,000	10,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	265,000	85,000	25,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	1,150,000	165,000	160,000	1974	1984	Apr. 15	4.61
Turlock	375,000	270,000	105,000	35,000	1966	1986	May 24	3.72
Turlock	40,000	30,000	10,000	5,000	1967	1985	Apr. 25	3.88
Valley Home	265,000	235,000	30,000	30,000	1974	1984	Sep. 22	4.93
Waterford	64,000	64,000	---	4,000	1961	1982	Sep. 1	3.87
Waterford	160,000	110,000	50,000	10,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	$17,672,000	$11,753,000	$ 5,919,000	$1,088,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1983

	Amount of Issue	Redeemed to 6/30/83	Outstanding 6/30/83	Redemptions 1982-83	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
HIGH SCHOOLS								
Hughson	$ 345,000	$ 345,000	$ ---	$ 5,000	1957	1982	Sep. 15	4.25
Hughson	399,000	260,000	139,000	20,000	1965	1989	Dec. 8	3.79
Modesto	1,250,000	1,200,000	50,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	1,050,000	200,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	800,000	200,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	700,000	350,000	50,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	1,250,000	---	50,000	1968	1983	May 21	4.17
Modesto	2,615,000	1,355,000	1,260,000	210,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	780,000	520,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	1,275,000	1,110,000	165,000	70,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	725,000	---	60,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$12,459,000	$ 9,575,000	$ 2,884,000	$ 670,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	$ 725,000	$ 185,000	$ 540,000	$ 50,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	325,000	375,000	25,000	1968	1993	Oct. 30	4.82
Westport	85,000	85,000	---	5,000	1963	1982	Sep. 15	3.34
Ceres High	250,000	190,000	60,000	10,000	1964	1989	May 1	3.55
Denair	120,000	80,000	40,000	10,000	1966	1986	July 22	4.22
Denair	170,000	60,000	110,000	5,000	1967	1991	Dec. 26	5.00
Denair	240,000	180,000	60,000	15,000	1971	1986	Mar. 30	5.00
Denair	290,000	190,000	100,000	20,000	1973	1988	May 1	5.41
Newman-Crows Landing:								
Newman Elementary	260,000	260,000	---	10,000	1957	1982	Sep. 1	4.16
*Newman-Gustine Unified	123,000	32,000	91,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	160,000	40,000	120,000	40,000	1964	1985	Oct. 15	3.60
Orestimba High	168,000	---	168,000	---	1965	1989	Nov. 30	3.83
Patterson Joint Unified	1,880,000	1,880,000	---	180,000	1971	1983	Feb. 16	4.43
TOTAL UNIFIED SCHOOLS	$ 5,171,000	$ 3,507,000	$ 1,664,000	$ 372,000				
COMMUNITY COLLEGE								
Yosemite (MJC)	$ 1,000,000	$ 960,000	$ 40,000	$ 40,000	1959	1984	Mar. 15	3.41
TOTAL COMMUNITY COLLEGE	$ 1,000,000	$ 960,000	$ 40,000	$ 40,000				

B O N D E D I N D E B T E D N E S S
As of June 30, 1983

	Amount of Issue	Redeemed to 6/30/83	Outstanding 6/30/83	Redemptions 1982-83	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 53,000	$ 67,000	$ 5,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	98,000	27,000	4,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	44,000	106,000	5,000	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000	43,000	42,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	49,000	58,000	4,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	28,000	222,000	4,000	1971	2011	Jan. 8	4.75
Knights Ferry Community Services	46,000	5,073	40,927	626	1974	2012	Jan. 1	5.00
Newman Drainage	300,000	20,000	280,000	5,000	1978	2018	Jan. 1	5.12
Newman Drainage	400,000	20,000	380,000	5,000	1978	2018	Jan. 1	5.12
Patterson Hospital	350,000	205,000	145,000	25,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	155,000	55,000	5,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	99,000	38,000	7,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	$ 2,280,000	$ 819,073	$ 1,460,927	$ 72,626				
GRAND TOTAL	$38,582,000	$26,614,073	$11,967,927	$2,242,626				

B O N D E D I N D E B T E D N E S S

Interest Due and Unpaid
June 30, 1983

ELEMENTARY SCHOOLS	
Chatom	$ 106.25
Empire	9,621.75
Hughson	97.50
Modesto 9293	2,280.00
Modesto 9295	(3,270.00)
Oakdale 9322	1,433.50
Riverbank	273.75
Roberts Ferry	315.00
Salida	430.00
Shiloh	191.25
Stanislaus Union	3,086.25
Sylvan Union	676.25
Turlock	836.37
Waterford	235.28
Total Elementary	$16,313.15
HIGH SCHOOLS	
Hughson	$ 2,682.50
Modesto	(1,379.42)
Oakdale	1,130.00
Total High Schools	$ 2,433.08
UNIFIED SCHOOLS	
Ceres	$ 4,266.25
Denair	226.25
Newman-Crows Landing	310.00
Orestimba	1,799.47
Grayson	267.50
Total Unified Schools	$ 6,869.47
COMMUNITY COLLEGE	
YCC	$ 200.00
Total Community College	$ 200.00
MISCELLANEOUS SPECIAL DISTRICTS	
Keyes--General	$ 109.00
Keyes--Water	31.00
Patterson--General	531.00
Salida--General	800.00
Waterford--General	957.00
Newman—General	(9,848.00)
Total Miscellaneous Districts	$(7,420.00)
TOTAL INTEREST DUE AND UNPAID	$18,395.70

STATISTICAL SECTION

RETIREMENT SYSTEM
EXHIBIT I

ANNUAL FINANCIAL REPORT
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement Association
FOR FISCAL YEAR ENDED December 31 19 82

GENERAL INFORMATION

NAME OF REPORTING AGENCY Stanislaus County Employees Retirement Association	ADDRESS P O Box 859, Modesto, California 95353
NAME OF PRESIDENT/CHAIRMAN OF RETIREMENT BOARD Tom Bright	ADDRESS P O Box 859, Modesto, California 95353
NAME OF EXECUTIVE OFFICER/SECRETARY F. L. deCamp	ADDRESS P O Box 859, Modesto, California 95353
STATUTORY AUTHORITY FOR RETIREMENT SYSTEM The County Employees Retirement Law of 1937	
NAMES OF OTHER RETIREMENT BOARD MEMBERS Wally Morrow — Ronald Hand	ADDRESS P O Box 859, Modesto, California 95353
Wesley W. Hall — James F. Dowd	
Frank Russo — Jack Juncker	
Dan Terry — Earl Peterson	

CHARACTERISTICS

TYPE OF FUNDING
[X] ADVANCE FUNDING [ ] ANNUAL APPROPRIATION

FUNDING PARTICIPATION
[ ] EMPLOYER AND EMPLOYEE [ ] EMPLOYER ONLY

TYPE OF ADMINISTRATION
[X] SELF-ADMINISTERED [ ] ADMINISTERED BY —

NUMBER OF MEMBERS
ACTIVE 2535 SERVICE RETIRED 749 DISABLED 105 SURVIVORS 15 INACTIVE 155

PRINT NAME HERE F. L. deCamp
SIGN HERE F. L. deCamp
TITLE Executive Secretary
DATE June 16, 1983
TELEPHONE NUMBER (209) 571-6388

REMARKS:

147

Robert F. Dudley
Certified Public Accountant
2710 Lamar Court
Turlock, California 95380

BALANCE SHEET
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement Assoication
AS OF December 31, 19 82

ASSETS		A	B
CASH ON HAND	1		
IN BANKS/ PUBLIC TREASURIES	2	320,418	$320,418
RECEIVABLES CONTRIBUTIONS	3	1,030,279	
ACCRUED INTEREST	4	1,650,372	
DIVIDENDS	5	84,072	
SECURITIES SOLD	6	1,213,403	
OTHER	7	1,704	3,979,830
INVESTMENTS BONDS (COST) 1	8	60,563,305	
CORPORATE SHARES (COST) 2	9	21,019,297	
MORTGAGES	10		
REAL ESTATE	11		
OTHER	12		81,582,602
FIXED ASSETS EQUIPMENT	13		
ACCUMULATED DEPRECIATION	14		
OTHER	15		
OTHER PREPAID EXPENSES	16		
	17		
TOTAL ASSETS (COL. B LINES 2+7+12+15+17)	18		$85,882,850

LIABILITIES, RESERVES AND FUND BALANCE		C	D
CURRENT LIABILITIES ACCOUNTS PAYABLE	19	229,873	
ACCRUED EXPENSES	20	455,541	
OTHER	21		$ 685,414
MEMBER RESERVES ACTIVE	22	15,251,280	
COST OF LIVING	23	4,187,266	
	24		
	25		19,438,546
EMPLOYER RESERVES CURRENT SERVICE	26	9,694,234	
COST OF LIVING	27		
PRIOR SERVICE	28	(527,854)	
	29		9,166,380
OTHER BENEFIT RESERVES COST OF LIVING	30	11,318,333	
ANNUITY RESERVES	31	6,608,224	
SURVIVORS DEATH BENE.	32	1,854,133	
RETIRED MEMBER RES.	33	31,824,137	51,604,827
FUND BALANCE	34		4,987,683
TOTAL RESERVES AND FUND BALANCE (COL. D LINES 25+29+33+34)	35		85,197,436
TOTAL LIABILITIES RESERVE AND FUND BALANCE (COL. D LINES 21+35)	36		$85,882,850

1) MARKET VALUE $50,563,145

2) MARKET VALUE $24,715,537

STATEMENT OF OPERATIONS
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement Association
FOR FISCAL YEAR ENDED Dec. 31 19 82

REVENUES			A	B
MEMBER CONTRIBUTIONS	ACTIVE	1	2,120,088	
	COST OF LIVING	2	1,199,121	$3,319,209
		3		
EMPLOYER CONTRIBUTIONS	CURRENT SERVICE	4	6,403,222	
	COST OF LIVING	5	992,705	
		6	26,985	
		7		7,422,912
INVESTMENTS	INTEREST	8	5,759,221	
	DIVIDENDS	9	1,126,770	
	GAIN (LOSS) ON SALE OF INVESTMENTS	10	422,538	
		11		7,308,529
OTHER REVENUES		12		38,338
TOTAL REVENUES (COL. B LINES 3+7+11+12)		13		$18,088,988

BENEFIT PAYMENTS	ANNUITY BENEFITS	14	4,581,483	
	DISABILITY BENEFITS	15	416,868	
	DEATH BENEFITS	16	84,834	
	BURIAL ALLOWANCE	17	15,750	$5,098,935
REFUNDS	MEMBER REFUNDS	18		433,582
ADMINISTRATION	GENERAL	19	47,062	
	AUDIT SERVICES	20		
	ACTUARIAL SERVICES	21		47,062
OTHER	HEALTH INSURANCE	22	212,083	
		23		212,083
TOTAL EXPENDITURES		24		5,791,662
EXCESS REVENUES OVER EXPENDITURES		25		$12,297,326

STATEMENT OF CHANGES IN RESERVES
OF THE
NAME OF SYSTEM Stanislaus County Employees Retirement Association
FOR FISCAL YEAR ENDED Dec. 31 19 82

			(A) TOTAL RESERVES	(B) MEMBER RESERVES	(C) EMPLOYER RESERVES	(D) OTHER RESERVES	(E) FUND BALANCE
BALANCE BEGINNING OF YEAR		1	$72,900,110	$16,510,561	$7,312,363	$42,959,771	$6,117,415
ADDITIONS	CONTRIBUTIONS	2	$10,742,121	$3,319,209	$6,430,207	$992,705	
	INVESTMENT INCOME	3	7,308,529				$7,308,529
	OTHER	4	38,338		37,927	210	201
	TOTAL ADDITIONS	5	$18,088,988	$3,319,209	$6,468,134	$992,915	$7,308,730
DEDUCTIONS	BENEFIT PAYMENTS	6	$(5,098,935)	$(11,488)	$(28,744)	$(4,572,899)	$(485,804)
	REFUNDS	7	(433,582)	(433,582)			
	ADMINISTRATIVE EXPENSE	8	(259,145)				(259,145)
	OTHER	9					
	TOTAL DEDUCTIONS	10	$(5,791,662)	$(445,070)	$(28,744)	$(4,572,899)	$(744,949)
TRANSFERS AND ADJUSTMENTS	RETIREMENTS	11		$(964,886)	$(5,076,747)	$6,041,633	
	INTEREST DISTRIBUTIONS	12		1,019,783	490,323	3,183,407	(4,693,513)
	COL ADJUSTMENT	13				3,000,000	(3,000,000)
	INACTIVE ACCT. TR.	14		(1,051)	1,051		
	TOTAL TRANSFERS AND ADJUSTMENTS	15		53,846	$(4,585,373)	$12,225,040	$(7,693,513)
BALANCES END OF YEAR		16	$85,197,436	$19,438,546	$9,166,380	$51,604,827	$4,987,683

STATEMENT OF FUNDING POSITION
OF THE

Name of System Stanislaus County Employees Retirement Association

For Fiscal Year Ended Dec.31 19 82

ASSETS AS OF VALUATION DATE	1	$79,904,000
ACTUARIAL OBLIGATIONS* (Accrued Benefits is Preferred)	2	98,345,000
TOTAL UNFUNDED OBLIGATIONS	3	$18,441,000

Date of Last Actuarial Valuation June 30 1982

Name of Actuary Coates, Herfurth and England

PLEASE CHECK BOX OF THE ACTUARIAL METHOD USED TO DETERMINE ACTUARIAL OBLIGATIONS:

- [ ] Accrued Benefits
- [X] Vested Benefits
- [ ] Projected Benefits
- [ ] Other (describe)

ACTUARIAL ASSUMPTIONS USED IN ABOVE CALCULATION - Specify actual rate or table used for items A-C.
Indicate Yes or No whether assumptions D-G were reflected in the calculation.

(A) Valuation Interest Rate 8%

(B) Salary Scale

(1) Merit & Longevity Various Tables Used

(2) Inflation 5½%

(C) Post Retirement Mortality

(1) Male 1971 Group Mortality Table with no setback

(2) Female 1971 Group Mortality Table with 1 year setback

(3) Disability 1981 Disability Mortality Table

(D) Pre-Retirement Mortality? Based on experience analysis

(E) Withdrawal Rates? Based on experience analysis

(F) Disability Rates? Based on experience analysis

(G) Service Retirement Rates? Based on experience analysis

List benefits of any participants omitted from evaluation (eg., COL, death disability) -

SUPPLEMENTAL INFORMATION

Name of System Stanislaus County Employees Retirement Association

For Fiscal Year Ended Dec 31 19 82

I CONTRIBUTION RATES

(A) EMPLOYER	Combined Miscellaneous Tier1	Combined Miscellaneous Tier2	Safety	(B) EMPLOYEE	Miscellaneous Tier1	Miscellaneous Tier2	Safety 1	Safety 2
(1) Recommended by Actuary:				(1) Recommended by Actuary:				
Normal	10.77	7.74		Age 25	4.29	6.74	5.03	9.52
Cost of Living	4.66	3.33		Age 35	4.61	7.23	5.13	9.68
Unfunded Supplemental Present Value				Age 45	5.07	7.98	5.29	10.00
Total	15.43	11.07		Single Rate				
(2) Rate Adopted by Governing Body:				(2) Rates Adopted by Governing Body:				
Percent of Salary	15.43	11.07		Age 25	Same as in		(1) above.	
Effective Date 7/1/83				Age 35				
Board Resolution # Minutes 1/12/83				Age 45				
(3) Total Payroll $4,581,000				Single Rate				

II FUNDING METHOD - Entry age normal method with a supplemental present value.

III AMORTIZATION OF UNFUNDED SUPPLEMENTAL PRESENT VALUE - 30 year amortization

IV COST OF LIVING FUNDING - Full funding. Members are responsible for one-half of the total COL liability. The County is responsible for the balance of the COL liability for future service and active and retired members' COL liabilities accrued but not funded.

V IS SYSTEM INTEGRATED WITH SOCIAL SECURITY? Yes

VI COMMENTS -

INMATE WELFARE FUND
STATEMENT OF FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1983

INMATE WELFARE FUND
EXHIBIT I

BEGINNING FUND BALANCE - July 1, 1982		$19,070.01
Add:		
Interest Income	$ 2,832.87	
Commissary Income 4/1/82 to 3/31/83	31,540.38*	
		34,373.25
Less:		
Cigarette Paper, Tobacco and Small Tubes of Toothpaste	4,388.25	
Telephone	1,032.87	
Recreation Equipment	1,818.90	
Christmas - Popcorn	134.50	
Christmas - Candy	246.96	
Christmas - Apples	124.00	
Christmas - Ice Cream	123.31	
Friends Outside - Christmas Cards	295.12	
Friends Outside - Toys	137.27	
Honor Farm - Lockers	1,605.15	
Honor Farm - Water Heaters	594.84	
Honor Farm - Exercise Machine	2,114.70	
Repair of Exercise Machine	40.00	
Textbooks	85.46	
Loan Receivable Commissary	11,000.00	
		23,741.33
ENDING FUND BALANCE - June 30, 1983		$29,701.93

*From Exhibit VIII, Schedule D.

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1974	$5,786,925.44	$ 9,056,694.82	$2,956,468.88	$ 2,958,474.12	$35,815,936.06	$1,705,083.15	$ 438,490.68	$338,343.10
1975	5,762,675.14	11,558,601.62	3,946,511.95	4,169,468.39	38,261,253.69	2,038,078.48	616,578.26	319,442.20
1976	9,377,057.06	13,309,036.46	3,924,037.60	5,718,772.63	47,208,549.12	2,413,146.54	905,750.70	316,291.30
1977	8,383,036.05	15,278,973.72	4,368,263.46	6,205,625.71	51,743,470.07	2,652,107.07	972,356.92	308,090.40
1978	9,141,188.75	17,556,557.91	3,878,863.95	7,003,026.46	64,182,868.34	2,818,734.93	1,251,096.50	299,839.50
1979	6,646,787.92	20,006,228.92	3,977,972.77	7,300,309.95	67,671,133.20	2,754,176.49	815,758.03	291,463.60
1980	7,022,527.11	23,424,097.83	4,524,206.98	8,594,940.85	63,503,443.05	3,065,252.41	989,391.61	283,177.70
1981	7,214,330.53	27,158,231.64	5,542,977.64	9,706,821.40	61,704,359.24	3,526,578.72	1,106,674.41	274,736.80
1982	8,861,640.75	30,117,697.48	6,138,243.17	11,029,940.78	71,356,910.58	4,006,204.08	1,112,225.50	318,560.61
1983	6,801,577.85	30,497,629.85	8,349,137.25	10,882,330.62	70,934,763.10	4,039,407.71	1,052,090.30	0.00

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE II

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1974	$18,246,037.69	$ 171,660.52	$ 690,448.75	$2,276,938.51	$ 33,850,413.69	$ 5,617,599.02	$ 164,764.24
1975	19,379,963.59	229,962.55	824,269.18	3,011,322.43	38,781,006.08	6,075,783.17	314,864.24
1976	22,965,222.23	308,524.71	1,031,307.56	2,257,884.32	43,315,810.33	8,785,039.34	334,177.84
[illegible]7	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	384,224.75
[illegible]	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.65	214,705.54
[illegible]	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.47	521,337.16
1980	22,354,195.98	1,032,782.03	1,124,949.33	4,281,823.18	68,761,665.20	15,783,153.95	805,803.41
[illegible]	22,916,830.49	1,002,376.21	1,686,450.49	5,019,375.37	82,243,333.88	4,938,006.61	745,812.67
1982	23,290,650.70	1,030,223.04	1,611,749.67	5,342,987.01	88,610,442.09	5,353,169.37	934,937.01
[illegible]	27,304,726.62	1,066,478.27	1,814,621.58	4,817,612.18	93,569,343.67	6,230,790.84	1,043,910.49

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	(1) Current Property Taxes	(1) Prior Property Taxes	Delinquent Penalties and Costs	Sales Taxes
1974	$18,246,037.69	$15,153,068.50	$ 700,836.34	$ 71,288.10	$2,056,371.83
1975	19,379,963.59	16,442,826.72	422,479.91	59,952.75	2,208,794.39
1976	22,965,222.23	19,590,023.55	496,690.66	103,283.91	2,459,082.53
1977	26,212,935.37	21,519,451.44	564,848.00	117,257.08	3,507,603.65
1978	28,968,647.76	23,659,870.16	504,875.00	120,564.36	4,018,196.64
1979	19,269,197.59	12,784,571.86	663,061.08	128,702.42	5,034,240.68
1980	22,354,195.98	15,365,639.13	505,676.98	122,924.27	5,714,708.17
1981	22,916,830.49	16,491,983.97	(12,642.51)	159.381.26	5,822,139.56
1982	23,290,650.70	17,417,941.60	1,236,627.72**	189,573.31	4,121,269.60
1983	27,304,726.62	19,722,948.56	(175,718.84)***	240,725.19	7,158,300.80

(1) Beginning in Fiscal Year 1980 outstanding Current Property Taxes are accrued. Adjustments to Taxes Receiveable are posted to Prior Property Taxes in the next fiscal year--beginning 1981.
(2) New Tax Revenue Source.

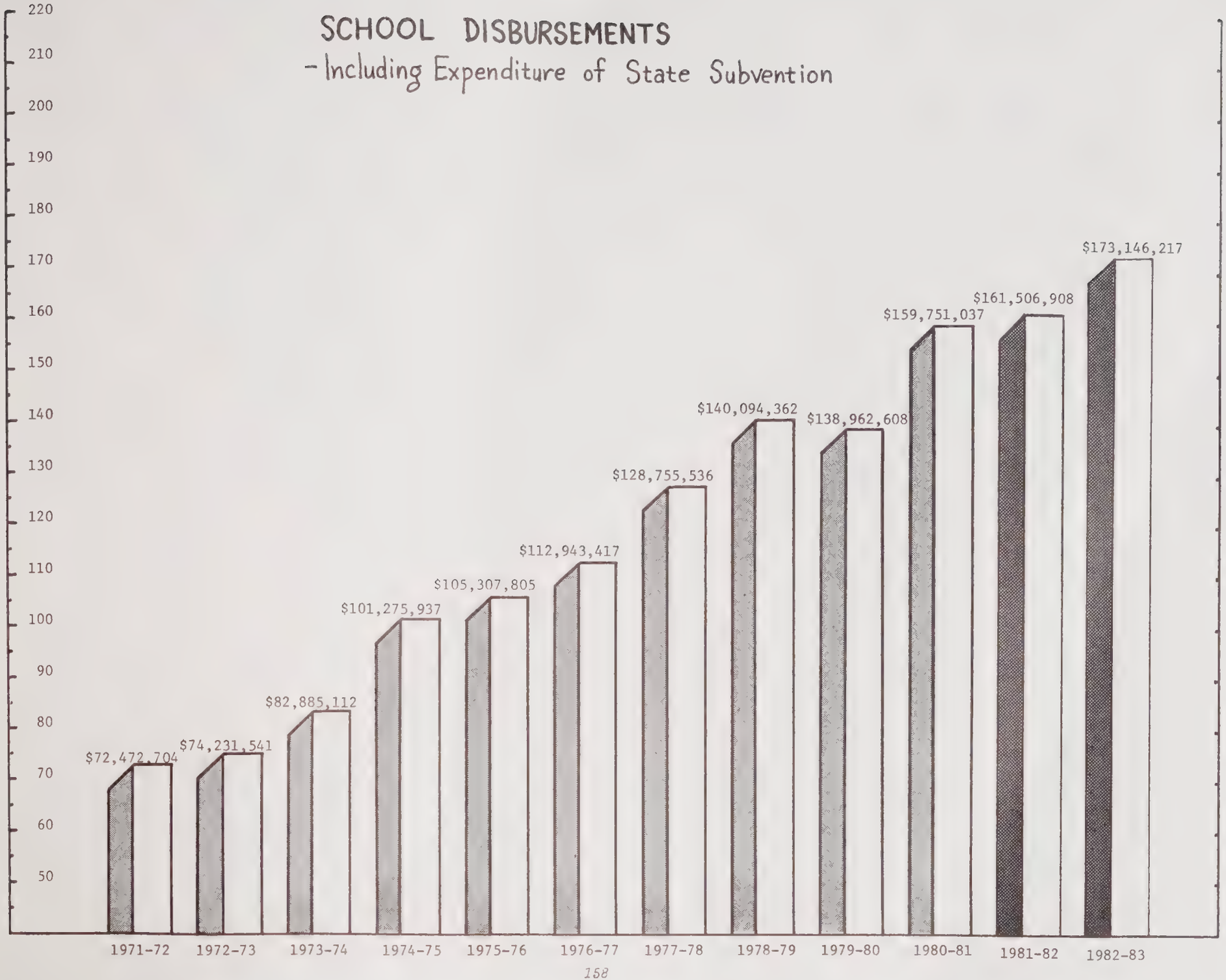
* State Controller's Manual now classifies under Licenses, Permits, Franchises.
** Includes 1978-79 Supplemental Taxes - Unsecured--$1,119,935.37.
*** Includes 1978-79 Supplemental Taxes - Unsecured--$10.21.

TABLE III

Franchise Taxes	Occupancy Tax	Property Transfer Tax	Special District Augmentation Fund	Livestock Tax	Racehorse Tax	(2) Mobile Homes Tax
$ 72,248.80	$ 21,106.19	$171,117.93				
84,397.97	29,674.21	130,837.64				
84,700.04	33,752.08	197,689.46				
129,634.78	37,895.18	293,034.76		$39,692.48	$3,528.00	
124,164.35	26,438.81	383,866.96		26,143.27	3,488.68	
122,079.11	30,018.77	445,682.31		6,832.36	4,009.00	
*	22,357.48	472,182.12	$87,515.00	59,837.83	3,355.00	
*	20,248.45	382,544.37	31,539.00	19,085.89	2,550.50	
*	19,482.56	272,477.06		3,721.58	2,686.83	$26,870.44
*	19,928.15	243,095.23	75,000.00		2,743.00	17,704.53

SCHOOL DISBURSEMENTS

- Including Expenditure of State Subvention



COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE IV

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1974	$47,380,788.10	$4,593,701.57	$51,974,489.67	$51,156,164.22	$ 818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,942,432.29	68,720,122.55	1,222,309.74	1.748%
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144,259.25	862,545.99	1.725%
1980	53,837,784.40	4,617,621.80	58,455,406.20	57,142,187.50	1,313,218.70	2.247%
1981	60,113,683.06	3,404,976.97	63,518,660.03	61,390,586.49	2,128,073.54	3.350%
1982	65,196,318.80	4,020,043.05	69,216,361.85	65,518,180.87	3,698,180.98	5.343%
1983	70,903,911.08	4,647,824.70	75,551,735.78	71,655,302.46	3,896,433.32	5.157%

(1) Does not include Airplane Tax.

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1983

TABLE IV
SCHEDULE A

	Secured Taxes 1982-83	Unsecured Taxes 1982-83	Total 1982-83
CHARGE			
Tax Collector's Roll	$66,611,729.84	$3,974,387.50	$70,586,117.34
Utility Roll	3,235,626.28	0.00	3,235,626.28
Penalty Charges - 1st Installment	276,757.98	45,467.93	322,225.91
Penalty Charges - 2nd Installment	291,335.37	0.00	291,335.37
Interest (Penal)	35,091.53	83,483.84	118,575.37
Costs	54,865.00	0.00	54,865.00
Net Board Adjustments	398,505.08	544,485.43	942,990.51
Total Charge	$70,903,911.08	$4,647,824.70	$75,551,735.78
COLLECTIONS			
Through June 30, 1983	$67,281,692.43	$4,373,610.03	$71,655,302.46
DELINQUENT BALANCE - June 30, 1983	$ 3,622,218.65	$ 274,214.67	$ 3,896,433.32